

TOOLAI EXPERIMENTAL STATION LIBRARY
GOVERNMENT OF INDIA

CODE OF INSTRUCTIONS

FOR

THE CONDUCT OF OFFICE BUSINESS AND FOR THE REGULATION
OF ACCOUNTS

IN

THE FOREST DEPARTMENT,

WITH FORMS AND APPENDICES, ALSO THE * INDIAN FOREST ACT,
1878, AND THE † BURMA FOREST ACT, 1902.



SIXTH EDITION.

[Corrected to the 31st January 1906.]

CALCUTTA:

OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.

1906.

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* Omitted in copies of the Code required for use in Burma.

† Omitted in copies of the Code required for use in the Burma.

CALCUTTA:
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NOTE.

CERTAIN matters affecting Pensions, Leave, and Acting Allowances are, for convenience, included in this Code. In case of any doubt or supposed conflict between this Code and the Civil Service Regulations published by the Government of India in the Finance Department, the latter must be considered as authoritative, and for purposes of audit will alone be quoted or referred to. In account matters, the rules in the Civil Account Code apply to the Accounts of the Forest Department.

EDITIONS OF THE FOREST DEPARTMENT CODE.

FIRST EDITION	.	.	.	.	.	1877
SECOND „	.	.	.	.	.	1881
THIRD „	.	.	.	.	.	1885
FOURTH „	.	.	.	.	.	1892
FIFTH „	.	.	.	.	.	1899
SIXTH „	.	.	.	.	.	1906

CIRCULAR RESOLUTION BY THE GOVERNMENT OF INDIA IN THE
DEPARTMENT OF REVENUE AND AGRICULTURE, No. 3 F.,
DATED THE 10TH MARCH 1906.

READ—

Circular Resolution No. 15F., dated 9th December 1899,
promulgating the fifth edition of the Forest Department
Code.

RESOLUTION.

A sixth edition of the Forest Department Code has been prepared under the orders of the Government of India, and, in now formally approving of it, the Governor General in Council is pleased to direct that it be supplied to all Local Governments and Administrations, and that its provisions shall come into force on and from the 31st January 1906.

2. Special attention is directed to the Prefatory Note on the subject of pensions, leave, and acting allowances.

3. Copies of the Code are under distribution by the Superintendent of Government Printing, India.

Ordered that copies of the above Resolution and of the sixth edition of the Forest Department Code, be forwarded, for information and guidance, to the Local Governments and Administrations noted in the margin, the Inspector General of Forests, all Accountants General and the Comptroller and Auditor General; and, for information, to the Governments of Madras and Bombay, the Finance, Home and Foreign Departments, the Public Works Department and the Department of Commerce and Industry.

Bengal.
United Provinces.
Punjab.
Burmah.
Eastern Bengal and
Assam.
Central Provinces.

Coorg.
Ajmer.
Baluchistan.
North-West
Frontier
Province.
Andamans.

tion and guidance, to the Local
Governments and Administra-
tions noted in the margin, the
Inspector General of Forests, all
Accountants General and the

J. WILSON,

*Secretary to the Government of India in the
Department of Revenue and Agriculture.*

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FOREST DEPARTMENT CODE

CHAPTER I.

ORGANIZATION OF THE FOREST DEPARTMENT.

PART I.—GENERAL.

1. The rules contained in this Code are applicable to the Forest Department in all territories in British India outside the Presidencies of Madras and Bombay.
Extent of application of Code
2. The immediate control of the Forest Administration and of all Forest business in these territories is vested in the Chief Civil Authority of each province. The term "Local Government" will be used in this Code to denote the Lieutenant-Governors of Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma and Eastern Bengal and Assam; the Chief Commissioners of the Central Provinces, Coorg, and Ajmer and of the North-West Frontier Province; the Superintendent of Port Blair and the Agent to the Governor-General in Baluchistan. The Inspector General of Forests exercises the powers of a Local Government in all matters relating to the Imperial Forest School at Dehra Dûn.
Definition of the term "Local Government."
3. The officer in general charge of the Forest Administration of a Forest circle, which may include a province or part of a province, will ordinarily be styled "Conservator." In this Code, unless expressly stated otherwise, the term
Definition of the term "Conservator."

* So much of the provisions of this Code relating to students at the Imperial Forest School, Dehra Dûn, apply to the Madras and Bombay Presidencies as do not conflict with any of the provisions of the Madras Forest Code, or of the Bombay Standing Orders and Rules.

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Organisation of the Forest Department.

GENERAL—continued.

"Conservator." will include the principal Forest Officer in every province and the Commissioner of Ajmer. The provisions of this Code which are applicable to Conservators will also ordinarily be held to apply to the Director of the Imperial Forest School. The Conservator, Punjab Circle, is the officer in general charge of the Forest Administration of the North-West Frontier Province.

Forest business
of the Govern-
ment of India.

4. (i) The orders of the Government of India on Forest business will be issued from the Revenue and Agriculture Secretariat, and the correspondence of Local Governments with the Government of India will be addressed to that Office.

(ii) The Forest business of the Government of India and of Local Governments will be recorded under a separate head "Forests," and the Proceedings under this head, when printed, will be kept in separate volumes.

Forest business
of Local Govern-
ments.

5. Local Governments will transact their Forest business in such branch of their Secretariats as they may appoint.

Administrative
charges.

6. (i) A Conservator's charge is ordinarily divided into—

- (a) Divisions, or Controlling charges.
- (b) Sub-divisions or Ranges, or other Executive charges.
- (c) Beats, or Protective charges.

(ii) The unit of management is the Sub-division or Range, which comprises a number of Beats, while a collection of Sub-divisions or Ranges forms a Division. These charges will ordinarily be held by the following classes of officers:—

- I.—*Divisions* . . . Deputy Conservators, Assistant Conservators, 1st grade, Extra-Deputy Conservators, and Extra-Assistant Conservators of the 1st, 2nd and 3rd grades. Also Assistant Conservators, 2nd grade, and Extra-Assistant Conservators, 4th grade, who have passed the examinations prescribed in Article 74.

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GENERAL—continued.

II.—*Sub-divisions or*

Ranges . . Assistant Conservators* of the 2nd grade, Extra-Assistant Conservators, Forest Rangers and Deputy Rangers.

III.—*Beats* . . Foresters and Forest Guards.

(iii) Where the organization, for financial or other reasons, has not yet been completed, deviations from these provisions may, as a temporary measure, be permitted by Local Governments who may delegate this power to Conservators in respect to Sub-divisions or Ranges.

7. (i) Permanent establishment includes all officers, of whatever rank, who are required for the ordinary administration of the forests, and who are employed for the whole year and year after year. Their salaries will be charged under the appropriate sub-heads of B. I. Classification of establishments.

(ii) Temporary establishment comprises officials who are required to strengthen for a time the permanent staff, and their pay and allowances will be charged to appropriate sub-heads under A or B.

(iii) The pay of labourers will be shown in the Daily Labour Bills and charged to appropriate sub-heads.

8. The powers of Local Governments as regards expenditure on Forest establishments are regulated by the orders reproduced in Article 283 of the Civil Account Code. A Local Government may delegate to Conservators the power to distribute the total amounts sanctioned for the pay of the permanent Subordinate Forest Service and for the pay of the permanent office establishments respectively, and more particularly it may delegate to these officers the power to transfer appointments in the clerical establishments between Divisional Offices, but not as regards transfers affecting their own offices. Permanent establishments.

* Junior Assistant Conservators will do the work of Executive Officers until they have qualified for the charge of a Division, and until Divisions become vacant to which they can be appointed.

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Organisation of the Forest Department.

GENERAL—continued.

Temporary
establishments.

9. A Local Government may delegate to Conservators and Deputy Conservators of Forests the power of sanctioning such temporary establishments as are required from time to time for their respective charges, within the limit of the annual budget allotment on this account for each charge, provided that no appointment shall be created which the Local Government itself would not be competent to create. A maximum rate of pay should be laid down by the Local Government for each class of establishment that will be entertained under these orders. Each sanction for temporary establishment should specify distinctly the dates from and to which the establishment is to be entertained, and the budget sub-head to which its cost should be charged.

Budget heads
to which
temporary
establishments
should be
charged.

10. Temporary establishments which are required to assist the permanent establishment in the execution of their ordinary duties will be sanctioned and charged under the head "B. Establishments;" while temporary establishments which are employed on some special work or works that can be properly classified under the head "A. Conservancy and Works" will be sanctioned and charged under that head (to the proper sub-heads). For instance, those employed on timber operations will be charged to sub-head "A. I. Timber and other produce removed from the forests by Government agency;" and those entertained for the collection of revenue derived from timber and other produce removed from the forests by consumers or purchasers, will be entered under sub-head A. II. In these latter cases, the men employed will not be designated Rangers, Deputy Rangers, Foresters, or Forest Guards, these titles being used only for officers employed under head "B."

Definition of
"Labour."

11. (i) Under Labour is included all *bonâ fide* manual labour employed—

- (a) on the reaping, collection, fashioning, removal, transport, and sale of forest produce;
- (b) on the feed and keep of cattle;
- (c) on the construction and maintenance of tools and plant;
- (d) on the construction and maintenance of communications and buildings;

 Organisation of the Forest Department.

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GENERAL—continued.

- (e) on the demarcation, improvement, extension, and protection of forests, including, subject to the Conservator's sanction, surveyors and draftsmen employed on a definite piece of work,
 - (ii) Coolies' mates are comprised under the head of Labour, but any further supervision is distinctly excluded.
 - (iii) Permanently-employed gardeners and workmen are comprised in Labour only when their employment is sanctioned in the provisions of a Working-Plan.
 - (iv) Crews of permanently-maintained steamers and boats are not included in Labour.
 - (v) House-guards and sweepers employed in permanent depôts or buildings are also excluded.
 - (vi) Tent-keepers and letter-carriers employed for a longer period than a season's tour are also excluded.
 - (vii) Divisional Officers and Conservators are personally responsible that Labour is not retained for a longer period than is actually required.
 - (viii) Labour will be charged under the appropriate heads and sub-heads.
 - (ix) In the Andamans, "Labour" includes the services of convict petty officers, munshis, and other convicts who, under local rules, are attached to gangs of labouring convicts. The crews of timber-floating boats and of Foresters' boats shall also be treated in the Andamans as coming under "Daily labour."
 - (x) Temporary Office Establishments, which include employees entertained for any clerical work whatsoever—such as muharirs, draftsmen, etc.—will be charged to sub-head B. I. d.
 - (xi) Local Governments will inform the Accountant General of any orders passed under this and the two preceding articles.
12. Persons employed in temporary establishments may obtain leave of absence as provided for in articles 201 and 242 (a) of the Civil Service Regulations. Their

Leave of
absence
of persons
temporarily
employed.

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GENERAL—continued.

service does not count for pension unless the post which they hold is subsequently converted into a permanent appointment. But the Government of India may allow temporary service to count for pension if the pension does not exceed ten rupees a month (article 368, Civil Service Regulations).

*Forest officers
not to trade.*

13. (i) Except with the permission in writing of the Local Government, no Forest Officer, not being a native of India, shall acquire or continue to hold cultivated land, or land intended to be cultivated, or forest land, in any province to which he is temporarily or permanently posted, or with the administration of which he is concerned.

(ii) In the case of Forest Officers who are natives of India and who may possess landed property, ancestral or other, or acquire land, it will be sufficient that a detailed report of the situation, nature, and extent of such property be furnished to the Conservator, who will, under the control of the Local Government, pass such orders as may be necessary.

(iii) Except with the permission in writing of the Local Government, no Forest Officer shall, as principal or agent, trade in timber or other forest produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or foreign territory.

(iv) Unless specially authorised by the Local Government, Forest Officers must abstain from any investment (though of itself unobjectionable) which interests them privately in affairs or undertakings with which their public duty is in any way connected.

(v) Generally, it is a rule of service that no Forest Officer is permitted to engage in any speculation or mercantile transaction of such a nature as to engross his attention and divert it from his public duty, or such as to give rise to a belief that his official position may have had influence by obtaining favourable terms or otherwise in respect of such transactions.

(vi) The above provisions apply to officers of all classes and grades.

NOTE.—Special attention is invited to the rules for the conduct of public servants, 1904, issued by the Home Department.

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GENERAL—concluded.

14. The allowances of Forest Officers of all classes and grades and of office employees acting in a higher class or grade than their own, are governed by the provisions of the Civil Service Regulations. Allowances when acting in a higher class or grade.

15. Officers of the Forest Department can claim travelling allowances only under the provisions of the Civil Service Regulations. Travelling allowances.

16. (i) The rules relating to the construction or purchase of buildings for the residence of Government officials and to the assessment of rents are prescribed in Chapter X, Volume I, of the Public Works Department Code, 8th edition. (*Vide* Appendix XV.) Construction or purchase of Government buildings.

(ii) In regard, however, to rest-houses in the forests, at timber depôts, and in plantations, which are constructed for the purpose of affording shelter to officers during the rains and hot weather, in order to preserve their health and to enable them to travel rapidly from forest to forest at all times of the year, rent should not, as a rule, be charged, as these buildings are only occasionally used for a short period whenever the work may require the presence of an officer. Use of Government rest-houses.

(iii) In some cases a rest-house is used as a residence by the Forest Officer in charge during the greater portion of the year. In this and in any other doubtful cases, the Local Government will decide whether rent shall be paid. It will be the duty of the Conservator to furnish the Superintending Engineer of the Circle with a list of the buildings for which rent should be charged, and with such other information as will enable him to fix the amount payable by the officers concerned.

17. Attention is invited to article 98 (n) in Chapter 6, Volume I, of the Civil Account Code, which is as follows:— Recording rent of lands or buildings in public accounts.
 “The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned that a suitable public building was not available for the purpose required. [This rule does not authorise payments or adjustments between departments.]”

PART II.—ORGANIZATION OF THE FOREST SERVICE.

18. The Forest Service is composed as follows :—

Composition of
Forest Service.

- (a) The Imperial Forest Service.
- (b) The Provincial Forest Service, designated according to provinces, *e.g.*, "Bengal Forest Service," "Punjab Forest Service," etc.
- (c) The Subordinate Forest Service, also designated according to provinces, *e.g.*, "Subordinate Forest Service, Punjab."

Constitution of the Forest Services.

Imperial Forest
Service.19. (i) The *Imperial Forest Service* comprises the following appointments :—

R

Inspector General on R2,000—100—2,500 per mensem.

Conservators—

1st grade on	.	.	.	1,800	per mensem.
2nd "	.	.	.	1,400	" "
3rd "	.	.	.	1,200	" "

Deputy Conservators—

1st grade on	.	.	.	900	per mensem.
2nd "	.	.	.	800	" "
3rd "	.	.	.	650	" "
4th "	.	.	.	550	" "

Assistant Conservators—

1st grade on	.	.	.	450	per mensem.
2nd "	.	.	.	*350	" "

(ii) These appointments are reserved for the Imperial Forest Service, provided that a number up to 43 appointments (for the whole of India, including the Madras and Bombay Presidencies), in the classes of Deputy and Assistant Conservators combined, will, as opportunities occur, be absorbed into the Provincial Forest Service, *vide* Cir. No. 17 F., dated 4th November 1896. (Appendix XIX.)

Officers on India
List of Imperial
Forest Service.

20. (i) The following officers are borne on the "India List" of the Imperial Forest Service :—The Inspector General, all Conservators, the Assistant Inspector General and Superintendent of Working-Plans, the officers † attached to the

* Those officers whose names will be specially notified by the Government of India to Local Governments will draw pay in this grade at R250 per mensem only, until they have passed the first Departmental vernacular examination.

† Deputy Director ; and two Instructors.

Organisation of the Forest Department.

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Part II.

ORGANIZATION OF THE FOREST SERVICE—continued.

Imperial Forest School at Dehra Dún, and those on deputation to foreign service.

(ii) All other officers are borne on their respective "Provincial Lists."

(iii) The appointment of the officers to hold charge of the forests in Ajmer, Baluchistan, and the Andamans rests with the Government of India; in Coorg with the Government of Madras.

21. (i) The following allowances are sanctioned for the Imperial Forest Service :—

Allowances for
Imperial Forest
Service.

R

Director of the Imperial Forest School	200	per mensem.
Deputy Director of the Imperial Forest School	100	" "
Two Instructors at the Imperial Forest School	100	" " each.
Assistant Inspector General of Forests and Superintendent of Working-Plans	400	" "

(ii) The Local Government may, when a working-plan has been approved and accepted, sanction to any officer who may have been in charge of such plan a remuneration which shall not exceed R100 per mensem for the time during which he has been at work on such plan; provided that no remuneration shall be granted unless the Local Government is satisfied that the officer has undergone exceptional exposure or incurred exceptional expense. This rule shall apply both to specially appointed Working-Plans Officers and to Divisional Officers charged with the preparation of working-plans in addition to their ordinary duties. The rate of remuneration shall be fixed with due regard to the importance and character of each plan, the labour and exposure entailed in its preparation, and the proportion of the officer's time occupied in its elaboration. The limit of R100 per mensem shall not be exceeded in consequence of an officer being employed on two or more plans at the same time. When two or more officers have been in charge of the same plan or plans, the remuneration granted should be divided in proportion to the time that each officer was in charge, subject to the consideration of the quality of the work and the labour entailed in each case.

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ORGANISATION OF THE FOREST SERVICE—continued.

(iii) The following local allowances are also drawn :—

R

- (a) Divisional Forest Officer, Garo Hills,
Eastern Bengal and Assam . . . 100 per mensem.
- * (b) Divisional Forest Officer, Baluchistan . . . 100 „ „
- (c) Divisional Forest Officer, Bashahr,
Punjab (as Political Assistant to
the Superintendent of Hill States) . . . 200 „ „
- (d) Burma—
Deputy and Assistant Conservators . . . 100 „ „
Any officer holding the dual charge
of the Depôt and Agency Division
and of the post of Personal
Assistant to the Conservator of
Forests, Pegu Circle, Lower
Burma . . . 100 „ „
The Divisional Forest Officer,
Tharra waddy, for performing the
duties of Director of the Burma
Forest School . . . 100 „ „
- (e) Deputy Conservator in charge of the
Forests in Coorg . . . 100 „ „

Provident Fund.

22. The rules relating to the Forest Officers' Provident Fund are given in Appendix XVIII.

Provincial
Forest Service.23. (i) The *Provincial Forest Service* consists of—

- (a) Extra-Assistant Conservators.
(b) Extra-Deputy Conservators.

(ii) One Extra-Assistant Conservator will be placed on the "India List" for the appointment of Vernacular Instructor at the Imperial Forest School and seconded on his Provincial List.

(iii) One Extra-Assistant Conservator, 4th grade, from the United Provinces will be placed on the "India List" for the appointment of Assistant Vernacular Instructor at the Imperial Forest School and will not be *seconded* on his Provincial List.

Allowances for
Provincial
Forest Service.

24. The following allowances are sanctioned for the Provincial Forest Service :—

- (a) Vernacular Instructor at the Imperial Forest School, Rs50 per mensem, in addition to the salary, permanent or officiating, to which he may be entitled on his Provincial List.

* This allowance cannot, however, be granted, in the case of a Provincial Service Officer, in addition to a local allowance admissible under Article 24 (e) of this Code.

 Organisation of the Forest Department.

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 ORGANIZATION OF THE FOREST SERVICE—continued.

- (b) For Working-Plans Officers in accordance with the second clause of Article 21.
- (c) Extra-Assistant Conservators placed in charge of Forest Divisions will, with the previous sanction of the Government of India, be permitted to receive a local allowance of Rs50 per mensem; but the total number of officers drawing such allowance is limited to 4 in the Bengal Presidency. (*Vide* Circular No. 16 F., dated 10th September 1896.)
- (d) Extra-Deputy and Extra-Assistant Conservators in Upper Burma draw a local allowance of Rs80 per mensem; those in Lower Burma, Rs50 per mensem. These allowances will continue to be drawn by any such officer when transferred to the Andamans.
- (e) An Extra-Assistant Conservator holding charge of the Angul Division, Bengal, receives an allowance of Rs100 per mensem.
- (f) The Extra-Assistant Conservator deputed from the United Provinces to fill the post of Assistant Vernacular Instructor at the Imperial Forest School will draw a local allowance of Rs25 per mensem.

25. (i) *The Subordinate Forest Service* comprises—Subordinate
Forest Service.

- (a) Rangers.
- (b) Deputy Rangers.
- (c) Foresters.
- (d) Guards, and other subordinates on such rates of pay and of such grades as local circumstances may require.

(ii) The following allowances are sanctioned for the Subordinate Forest Service:—

- (a) Rangers, Deputy Rangers and Foresters serving in certain localities* in Burma draw local † allowances at the rate of

* In the Northern and Southern Shan States. Any post in Mogaung Sub-division over 25 miles from Mogaung; the Myitkyina Sub-division of the Myitkyina¹ district; any post in the Bhamo district east of the Irrawaddy and more than 20 miles from Bhamo. The Mong, Mit and Mogök Sub-divisions of the Ruby Mines district. Any post in the Thabeitkyin Sub-division of the Ruby Mines district, 5 miles distant from the Irrawaddy river. The Yeyaman tract in the Kyaukse district—[*vide* Burma Government's Circular No. 8, dated 5th February 1904, in Supplement to the *Burma Gazette* of 20th idem].

† These allowances are only admissible in the case of officers stationed at Lashio and Haipaw to officers whose salaries do not exceed Rs150 a month.

¹ In the case of officers in the Myitkyina Sub-division, west of the Irrawaddy, the allowance is inadmissible, except to officers whose salaries do not exceed Rs150 a month.

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ORGANIZATION OF THE FOREST SERVICE—continued.

per cent. on salaries of Rs0 per mensem and upwards, subject to a maximum allowance of Rs40 per mensem; and 50 per cent. on salaries under Rs0 per mensem, subject to a maximum allowance of Rs8 per mensem.

- (b) The Deputy Rangers or Foresters who accompany gazetted officers on tour in the Sundarbans Division, Bengal, or who are employed on patrol duties or on coupe work in that Division draw a local allowance of Rs10 per mensem each.
- (c) Forest officials in the Kulu Sub-division, Punjab, whose pay is below Rs16 per mensem, draw a local allowance of Rs2 per mensem during the four winter months.

Recruitment and first appointment.

Recruitment of
Imperial Forest
Service.

26. The *Imperial Forest Service* is recruited solely by officers appointed under covenant with the Secretary of State and who have received a professional training, either under the regulations which may from time to time be laid down by the Secretary of State or in such other manner as may be approved by him—(*vide* Appendix 1).

Appointment to
Imperial Forest
Service.

27. Appointment to the Imperial Forest Service will, as a rule, be made to the 2nd grade of Assistant Conservators, and officers so appointed will be placed on one of the following Provincial Lists:—

- (i) Bengal, with Andamans.
- (ii) Eastern Bengal and Assam.
- (iii) United Provinces of Agra and Oudh with Ajmer.
- (iv) Punjab, including the North-West Frontier Province and Baluchistan—with the Central Provinces.
- (v) Burma.

Appointments
made in India
prior to 1st
August 1891.

28. Present incumbents who were appointed in India prior to the 1st August 1891 belong to the Imperial Forest Service, their seniority on their Provincial Lists being reckoned from the date on which they were made permanent in the class of Assistant Conservators.

Recruitment of
Provincial
Forest Service.

29. Except as in clauses (1) (c) and 3 of Article 30, the *Provincial Forest Service* can only be entered through the Imperial Forest School at Dehra Dún—(*vide* Appendix II). Seniority in the Provincial Service counts from the date officers are made permanent in the class of Extra-Assistant Conservators.

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 ORGANIZATION OF THE FOREST SERVICE—continued.

30. Appointments to the class of Extra-Assistant Conservators (on salaries ranging from R200 to R350) may be given—

Appointments to the class of Extra-Assistant Conservators.

(1) To Forest Rangers—

- (a) who have obtained at the Imperial Forest School the certificate in Forestry (Higher Standard) *with honours*, and who have afterwards rendered not less than *two years'* satisfactory service as Rangers in executive charge; or
- (b) who have obtained this certificate *without honours*, and have afterwards rendered *five years'* satisfactory service as Rangers, of which not less than three years have been service in executive charge; or (in exceptional cases only);
- (c) who were members of the Forest Department on the 1st December 1881, and who, though they have not obtained the certificate in Forestry (Higher Standard) have done specially good and faithful service, including a term of not less than *five years* as Forest Rangers, and who have received a good general education and possess a sufficient knowledge of English.

(2) Where there are no Rangers in the province qualified for promotion under the above rules, but not otherwise—

- (a) to candidates who, prior to the 1st July 1891, had been nominated by a Local Government under the rules embodied in Article 38 of the Forest Department Code (3rd edition);
- (b) to Rangers who, although otherwise qualified, have not served the prescribed time.

In granting such appointments, students who have obtained certificates *with honours* should be preferred to those who have obtained certificates *without honours*.

Candidates nominated prior to the 1st July 1891 will continue to draw the allowances granted to them under article 39 of the Forest Department Code (3rd edition).

- (3) In Burma to Rangers who have obtained the Higher Certificate of qualification at the* Burma Forest School and who have been specially recommended by the Board of Control for appointment to the Provincial Forest Service and who have also rendered not less than five years' satisfactory service as Rangers in executive charge.

31. Appointments to the class of Extra-Deputy Conservators (on salaries ranging from R450 to R600) will be made

Appointments to the class of Extra-Deputy Conservators.

* The Rules for admission to the Burma Forest School at Tharrawaddy are printed in Appendix IV.

Organisation of the Forest Department.

ORGANIZATION OF THE FOREST SERVICE—continued.

by the promotion of deserving officers from the class of Extra-Assistant Conservator.

Subordinate Forest Service.

Appointments
to the class of
Forest Ranger.

32. Appointments in the class of Forest Rangers are not permissible on the temporary establishment. Permanent appointments and appointments to fill temporary vacancies on the permanent establishment may be given—

(I) to passed students of the Imperial Forest School—

(a) who have obtained the School certificate in Forestry (Higher Standard) *with or without honours*;

(A student who has obtained the certificate *with honours* is eligible for appointment at once to the 4th grade of Rangers on Rs 80 per mensem, a supernumerary appointment in that grade being created for him, if necessary, in lieu of a vacancy in the lowest grade.)

(b) who have obtained the School certificate in Forestry (Lower Standard) *with honours*, and who have afterwards rendered not less than *two years'* satisfactory service as Deputy Rangers or Foresters;

(c) who have obtained the School certificate in Forestry (Lower Standard) *without honours*, and who have afterwards rendered not less than *five years'* satisfactory service as Deputy Rangers or Foresters.

All such appointments to fill existing vacancies may be made under the orders of the Conservator.

Local Governments may grant to selected candidates, while pursuing their studies at the Imperial Forest School for the certificate in Forestry (Higher Standard) and who are not already in receipt of any Government pay, an allowance not exceeding Rs 50 a month; provided that adequate security be taken that, if appointed, they will remain in the service of Government for a term of five years. These stipendiary students will draw, from the date they pass their final qualifying examination at the Imperial Forest School, the pay of the grade to which, on so passing, they are appointed in the Forest Department of their Province.

Candidates who are not natives of the province in which the appointment is to be made, or of a province in which one of the principal languages is the same, must furnish a certificate of having passed an

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 ORGANIZATION OF THE FOREST SERVICE—continued.

examination by the Lower Standard in one of the principal languages of the province; or, in Burma, of having passed by the Elementary Standard in Burmese.

(d) in Burma, to passed students of the Burma Forest School—

- (1) who have obtained the higher certificate of qualification and who, after a service of not less than two years in the Deputy Ranger grade, may have been recommended to the Local Government for promotion;
- (2) who have obtained the lower certificate of qualification and who, after a service of not less than five years in the grade of Forester or Deputy Ranger, have been recommended to the Local Government for promotion.

These appointments require the sanction of the Local Government.

(II) Where there are no officers of class (I) serving in the province qualified for appointment, but not otherwise—

- (a) to subordinates who have earned such promotion by long, faithful, and meritorious service;
- (b) to Native Non-Commissioned Officers of His Majesty's Army, who have entered the Forest Department under the orders contained in Circular No. 28 F., dated 30th November 1893, as amended by Circular No. 10-F., dated 7th June 1895 (Appendix V).

Such appointments, to fill existing vacancies, may only be made under the orders of the Local Government.

Seniority in the class of Forest Rangers counts *ceteris paribus* from the date of obtaining the higher certificate in Forestry on passing out of the Imperial Forest School.

33. Deputy Rangers occupy a position between Rangers and Foresters. They will be recruited (a), as a rule, by the promotion from the latter class of men who are deserving of, and are specially qualified for, such advancement; or (b) direct by the appointment of men who have obtained the Imperial Forest School certificate in Forestry (Lower Standard), or who have obtained the Burma Forest School higher certificate of qualification; or (c) by the promotion of men who have obtained the Burma Forest School lower certificate of qualification and who may

Recruitment of
Deputy Rangers.

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Organization of the Forest Department.

ORGANIZATION OF THE FOREST SERVICE—*continued*.

be recommended to the Local Government for promotion after not less than two years' service as Forester. Appointments to fill existing vacancies may be made under (b) by the Conservator, but appointments under (a) and (c) require the sanction of the Local Government, except in Burma where the appointments under (c) are made by Conservators. A student who has obtained the Imperial Forest School certificate (Lower Standard) *with honours* is eligible for appointment at once to the 2nd grade of Deputy Rangers on R35 per mensem, a supernumerary appointment in that grade being created for him, if necessary, in lieu of a vacancy in the lowest grade.

Appointments
of Foresters,
Guards, etc.

34. All appointments to the Subordinate Forest Service, below the class of Deputy Ranger, will be made by Conservators or, when the salary is less than R15 per mensem, by Divisional Officers.

Promotions.

Imperial Forest Service.

(a) *India List.*

Promotions to
and on "India
List" of Imperial
Forest Service.

35. Promotions to and on the India List, whether permanent or temporary, as well as the selection of officers for foreign service, will be made by the Government of India, due consideration being given to the claims of officers of the province in which the vacancy occurs. In order to fill vacancies on the India List, officers may be selected from any Provincial List. The considerations which guide the Government of India in making such selection are merit and special qualifications for the post; but the claims of officers to such promotion will be considered in the order of their seniority in the service, officers of the same year being reckoned as equal in this respect. To enable the Government of India to select officers for promotion to the class of Conservator, Local Governments should submit, by the 1st July in each year, confidential reports on the qualifications of officers of fifteen years' service and upwards—(*vide* Circular No. 11-F., dated 5th June 1894).

Organization of the Forest Department.

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ORGANIZATION OF THE FOREST SERVICE—continued.

36. (i) Officers holding the posts noted in the margin Salaries of certain officers on "India List." will draw, during the period of their deputation to the India List, in addition to the sanctioned local* allowances, the salary (permanent or officiating) which they were in receipt of on their respective lists when selected for appointment, and that to which they may subsequently become entitled from time to time by virtue of their position on the Provincial Lists. The Local Government concerned should duly inform the Government of India of the increased salary for which the deputed officer may thus become eligible.

(ii) Officers deputed on foreign service will receive only the remuneration sanctioned by the Government of India in concert with the Native State or Colony concerned. While on such deputation, they will be entitled to receive the permanent promotion which their position on the Provincial Lists may render them eligible for from time to time.

(iii) All the above-named officers will be seconded on their Provincial Lists, and their deputation to the India List will not interfere with the permanent promotions to be made on those lists, in consequence thereof, under the provisions of article 89† of the Civil Service Regulations.—(Vide Circulars No. 14-F., dated 31st May 1892, and No. 8-F., dated 18th June 1896.)

37. The Assistant Inspector General of Forests and the Deputy Director of the Forest School will be eligible to act Position of Assistant Inspector General of Forests and of Deputy Director of Forest School in regard to India List of Conservators. (without being removed from the India List) in the class of Conservators when vacancies occur to which, in the opinion of the Government of India, they would otherwise, in the ordinary course, have been appointed. On being so appointed, their positions as regards seniority on the India List

* Assistant Inspector General of Forests Rs400 per mensem, and three School Officers at Rs100 per mensem each.

† Article 89, *Civil Service Regulations*.—"If an officer is transferred to duty which is such that he retains no connection with his own appointment and which there is reason to believe, will not terminate within three years, the Local Government may, if it thinks fit, suspend his lien upon his own appointment altogether and fill up that appointment substantively, reserving only the right to reverse the arrangements thus made in case the absent officer at any time reverts to his original appointment."

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of Conservators will be next above those of the officers taking their places as Conservators of the Provinces or Circles concerned, and they will revert to their substantive posts according to the order of their seniority on that list. On the occurrence, on the India List of Conservators, of permanent vacancies to which they could be promoted in virtue of their seniority on the list, they will, if considered by the Government of India to be deserving of such advancement, be permanently appointed to the class of Conservators, and the officers who may be selected to take their places as Conservators of the Provinces or Circles concerned will hold the appointments sub. *pro tem*.

When acting in the class of Conservators or permanently promoted to that class, the allowance admissible under Article 21 (i) (Forest Department Code, sixth Edition) to the Deputy Director of the Forest School ceases, and that of the Assistant Inspector General of Forests is reduced to R200 per mensem, for such periods as these officers may be entitled to draw the salary of a Conservator.

(b) *Provincial Lists.*

Promotion to
1st grade of
Assistant Con-
servators.

38. (i) Assistant Conservators of the 2nd grade, who have passed the examinations prescribed in article 74, will be eligible for permanent or temporary promotion on their Provincial Lists to the 1st grade of Assistant Conservator on the occurrence of vacancies.

(ii) Promotion to existing vacancies in the 1st grade of Assistant Conservators and in the class of Deputy Conservators, will not be given solely in consequence of passing examinations: the merits and qualifications of each officer will also be taken into consideration. An officer who, having been brought up in India, has had exceptional facilities for passing in the Vernacular, should not necessarily be promoted so as to supersede others who have not had the same facilities, and whose qualifications may in other respects be equal or superior.

Promotions
from 2nd grade
of Assistant
Conservators up
to and including
1st grade
of Deputy
Conservators.

39. Promotions in the classes of Assistant and Deputy Conservators, whether permanent or temporary, will be made by Local Governments. In the case of officers on the

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Punjab-Central Provinces List, such promotions will be made by the Government of the Punjab in communication with the Chief Commissioner of the Central Provinces. Should any difference of opinion arise as to the promotions to be made, the case should be reported for the decision of the Government of India. Permanent or acting promotion will be withheld from officers of the Imperial Forest Service of and below the 3rd grade of Deputy Conservators who after three years active service in Burma fail to pass in Burmese by the Lower Standard.

40. Promotions, permanent and temporary, up to and including the 1st grade of Assistant Conservators shall, *ceteris paribus*, be regulated according to priority in passing the prescribed examinations in the Vernacular, in Land Revenue, Forest Law, and in Procedure and Accounts. When once, however, in that grade, officers should, as a general rule, be arranged on their respective Provincial Lists in the order of their standing in the service (corresponding to the date of their *substantive* appointment to the class of Assistant Conservators), the dates of passing the examinations in question being noted against each officer's name for purposes of reference. Thereafter promotions on the Provincial Lists, both permanent and temporary, shall be regulated by seniority and the practical efficiency that officers have shown in the discharge of their duties.

Position of
officers on
promotion to
1st grade
of Assistant
Conservators.

41. In the event of a transfer from any one list to another being found necessary, for the purpose of securing general equality of position and promotion, the name of the officer transferred will be removed at once from the cadre on which his name had been enrolled to that of the province or group of provinces to which he is transferred. But the transfer thus made on the cadres affected need not involve the immediate removal of the officer himself, where this is inconvenient, from the one province to the other. The pay which he draws will be that of the appointment, whether substantive, sub. *pro tem.*, or officiating, on the cadre to which his name is transferred, but will be debited against the province in which he actually serves. He will thus not be seconded, nor will his temporary absence from the

Transfers made
for purpose of
securing general
equality of position
and promotion.

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province to which he has been transferred entitle officers below him on the cadre to promotion.

Promotions on
Punjab-Central
Provinces
List.

42. Each province on the amalgamated Punjab-Central Provinces List will be required to send, in a confidential communication, to each of the other provinces a quarterly statement of the officers who are not considered deserving of early promotion. Notice of casualties and of departures on or returns from leave, etc., will be communicated at the earliest possible date. If, for example, a vacancy occurs in the Central Provinces and the next officer deserving promotion is in the Punjab, the Chief Commissioner of the Central Provinces will give notice of the vacancy to the Government of the Punjab, which will at once gazette its officer. In order to exclude discrepancies, all changes made on the amalgamated list should be notified in the gazette of every province concerned, copies of the gazette notifications being mutually interchanged.

Promotions not
regulated by
seniority
alone.

43. Promotion will not be given, and cannot under any circumstances be claimed, on grounds of seniority alone.

Provincial Forest Service.

Grading of
Officers in Pro-
vincial Forest
Service.

44. Officers in the Provincial Forest Service will be graded according to their seniority in the province in which they are serving, the gradation list being prepared for the whole province and not according to circles.

Promotions in
Provincial
Forest Service.

45. The following rules regulate promotions in the Provincial Forest Service :—

- (1) No Extra-Assistant Conservator shall be promoted, temporarily or permanently, from the 4th grade unless he has passed the examinations prescribed in article 74.
- (2) Subject to the foregoing rule, promotions, temporary and permanent, up to and including the 3rd grade of Extra-Assistant Conservators shall, *ceteris paribus*, be regulated according to priority in passing the prescribed examinations. On entering that grade officers should, as a general rule, be arranged on their respective Provincial

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Lists in the order of their standing in the service (corresponding to the date of their *substantive* appointment to the class of Extra-Assistant Conservators). Thereafter promotions, permanent and temporary, shall be regulated by seniority on the Provincial List and by the practical efficiency that officers have shown in the discharge of their duties.

- (3) Sub. *pro tem.* promotions from grade to grade within the classes (1) of Extra-Assistant Conservators, and (2) of Extra-Deputy Conservators, as well as officiating or sub. *pro tem.* promotion to either of those classes from the class next below, are permissible. Officiating promotion from grade to grade within each of the classes of Extra-Assistant and Extra-Deputy Conservators is inadmissible.
- (4) Permanent promotion will be withheld from officers of the Provincial Forest Service who after three years' active service in Burma fail to pass in Burmese by the Lower Standard.

46. Promotions to and within the classes of Extra-Assistant and Extra-Deputy Conservator will be made by the Local Governments concerned and will be notified in the official Gazettes.

Promotions of
Extra-Assistant
and Extra-
Deputy Conser-
vators.

Subordinate Forest Service.

47. Rangers who have obtained the Forest School certificate (Higher Standard) and have rendered satisfactory service * will be eligible for promotion to the classes of Extra-Assistant and Extra-Deputy Conservator; and Foresters who have obtained the Forest School certificate (Higher or Lower Standard) and have done good service,† to the class of Ranger.

Promotion of
Rangers and
Foresters.

48. The promotion of Deputy Rangers or Foresters, who have qualified under article 32, (I) to the class of Rangers, and of Foresters possessing the Imperial Forest School

Promotions to
be made by
Conservators
and by Local
Governments.

 * *Vide* article 30 (1).
† *Vide* article 32 (1).

certificate in Forestry (Lower Standard) and the Burma Forest School higher certificate of qualification, to the class of Deputy Ranger, will be made by Conservators. The following promotions will be made by Local Governments; provided that the power to order promotions under (ii) and (iv) may be delegated to Conservators:—

- (i) Foresters to the class of Deputy Ranger under article 33 (a) and (c).
- (ii) Deputy Rangers (appointed under article 33 (a) and (a) from grade to grade).
- (iii) Deputy Rangers to the class of Ranger under article 32 (II) (a).
- (iv) Rangers from grade to grade. Promotion to the 1st and 2nd grades of this class will be given only to men who have obtained the Imperial Forest School certificate in Forestry (Higher Standard), provided the Local Government may make exceptions in the case of Rangers of the 3rd grade if of long service and specially recommended. In Burma, Rangers who have obtained the Higher Certificate of qualification at the Burma Forest School and who have also rendered not less than three years' satisfactory service in executive charge and have been specially recommended may be promoted to the first and second grades.

Promotions of
Guards and
other
subordinates.

49. The promotion of Forest Guards from grade to grade and that of other subordinate officials whose pay is less than Rs 15 per mensem, will ordinarily be made by Divisional Officers. The following promotions will be made by Conservators:—

- (a) Forest Guards to the class of Foresters.
- (b) Foresters from grade to grade.
- (c) Other subordinates, not being Deputy Rangers or Rangers, whose pay is Rs 15 per mensem or more,

Position and Duties.

Imperial Forest Service.

Inspector
General.

50. The Inspector General is attached to the Revenue and Agriculture Secretariat, to assist the Government of India in dealing with the Forest business which comes before them. He also controls the Working-Plans Branch and the Imperial Forest School at Dehra Dún. The Superintendent of Working-Plans is also Assistant Inspector General.

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51. (i) The Inspector General may correspond officially with Conservators on professional subjects, including the preparation of Working-Plans, and on any other matters which do not involve questions of administrative or general policy. Except as provided in article 85, no *instructions* will be issued by him in the course of such correspondence.

Inspector General's correspondence with Conservators and Local Governments.

(ii) The Inspector General may write to a Local Government with reference to any professional matter, and he may, when on inspection tours, submit to a Local Government reports or notes on the forests visited, either direct or through the Government of India.

(iii) Generally, the Inspector General may submit to the Government of India reports or notes, under his own signature, on any question connected with the administration and management of the forests in any province, to be dealt with in such manner as may be approved by the Government of India.

(iv) The correspondence of the Inspector General will be recorded in monthly volumes of Proceedings, copies of which will be submitted to the Government of India and be distributed to all Local Governments and Conservators. In addition, copies of letters on important matters will, whenever necessary, be forwarded at once to the Government of India or to the Local Government, as the case may be.

52. The Inspector General will, whenever it shall appear desirable, inspect Conservators' and Divisional Offices, and will submit reports on them to the Local Government, the Accountant General, and the Government of India.

Inspection of Conservators' and Divisional Offices.

53. (i) The Director of the Imperial Forest School is subordinate to the Inspector General, who arranges for the management of the School in consultation with the Board of Control—*vide* Circulars No. 15-F., dated 6th December 1890, and No. 16-F., dated 18th December 1890 (Appendix III).

Director of the Forest School.

(ii) The rules for the adjustment of the cost of Forest Surveys, and the procedure which should be followed in obtaining forest maps published by the Forest Survey are given in Circulars No. 3-F., dated 11th February 1904, and No. 9, dated 1st June 1904 (Appendix VII).

Forest survey and mapping.

Conservators.

54. (i) Subject to the Local Government to which he is subordinate, the Conservator has the general control of Forest matters within his Circle.

(ii) Conservators may correspond direct with Local Governments. In Coorg and Ajmer the principal Forest Officer shall correspond with the Commissioner, and in the Andamans with the Superintendent of Port Blair.

(iii) Conservators shall be supplied with the Forest Proceedings of their Local Governments and with all Circulars relating to Forest business.

(iv) It is the duty of a Conservator to make frequent tours of inspection and to visit once a year as many of the forests under his control as possible. During these tours the following points should receive particular attention, and, if necessary, be specially reported on to the Local Government:—

- (1) *Surveys and Settlements*, made or in progress and their cost, extent to which they are still required; nature and adequacy of the maps and settlement records prepared; results of working under the settlements in force.
- (2) *Working-Plans* already made or in progress and their cost, extent to which Plans are still required; results of working of Plans in force.
- (3) *Forest Boundaries*, their nature and state of repair, demarcation work in progress and its cost, demarcation work still to be done.
- (4) *Roads, Buildings, and other similar works*, in existence or under construction, their cost, state of repair; new roads, buildings, or other works required.
- (5) *Executive and Protective Staff*, efficiency, state of discipline, etc.
- (6) *Condition of the Forests*, the methods of treatment employed; natural reproduction, causes which interfere with it, etc.
- (7) *Protection of the Forests from injury*, by man, by cattle, by fires, etc.; breaches of the Forest rules, their frequency and causes.
- (8) *Works of reproduction and Cultural Improvements*, extent, condition, and cost of plantations made, condition of nurseries; new sowings or plantings required; thinnings, creeper-cutting, etc., extent to which carried on and required.

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- (9) *Method of Working and Management in force*, advantages or otherwise of these methods, expenditure incurred on them ; outturn of the forests, and financial results.
- (10) *Timber Depôts*, their situation and adequacy, condition in which kept ; state of the records kept up in connection with them, etc.

(v) The Conservator should further see that all money transactions are conducted in accordance with the rules in force ; and he should examine the cost of current works, as well as of those which have been spread over several years. He should also ascertain that the Divisional Officer and other members of the Controlling Staff are conversant with their duties, that discipline is maintained, and that work is properly supervised.

Suspension, Reduction, Dismissal.

Imperial Forest Service.

55. The suspension, reduction to a lower grade or class, or removal from the service of Conservators and other officers on the India List will rest with the Government of India.

Suspension, reduction, or removal of officers on India List.

56. In cases of misconduct, Local Governments may suspend or reduce Deputy Conservators to the class of Assistant Conservators, and Deputy or Assistant Conservators to a lower grade in the same class ; but the removal of these officers from the service will rest with the Government of India.

Suspension, reduction, or removal of officers on Provincial Lists.

57. When a Forest Officer is reduced to a lower class or grade, his name will, as a rule, be placed at the bottom of the list of officers in that class or grade ; but should the Local Government under which the officer is serving desire, in any special case, that the officer degraded be placed in any other position in the lower class or grade, the fact should be stated in the order reducing the officer. This article applies also to the Provincial and Subordinate Forest Services.

Reduction of a Forest Officer to a lower class or grade.

Provincial Forest Service.

58. Any member of the Provincial Forest Service may be suspended by order of the Conservator. The reduction or dismissal of Extra-Assistant and Extra-Deputy Conservators will be ordered by the Local Government.

Suspension, reduction, or dismissal of members of Provincial Forest Service.

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Subordinate Forest Service.

Suspension,
reduction, or
dismissal of
members of
Subordinates,
Forest Service.

59. Any member of the Subordinate Forest Service may be suspended by the Divisional Officer. The reduction or dismissal of Rangers and Deputy Rangers may be made under the orders of the Local Government; while that of Foresters and of other subordinates on R15 per mensem and upwards will be ordered by the Conservator. The reduction or dismissal of Guards and of other subordinates, whose pay is less than R15 per mensem, will be ordered by the Divisional Officer.

Fines.

60. Divisional Officers have the power to fine, to the extent of one month's salary, any member of the Subordinate Forest Service serving under them; but fines inflicted on Rangers and Deputy Rangers require the previous sanction of the Conservator.

Criminal
prosecution.

61. Criminal prosecutions of officers of the Provincial and Subordinate Forest Services may be instituted only by the orders of those authorities who have the powers of reduction and dismissal, but in the case of Forest Guards a report will be submitted for the orders of the Conservator before such proceedings are instituted.

Resignation.

Imperial Forest Service.

Resignation of
officers of
Imperial Forest
Service.

62. The Government of India alone have the power to accept the resignation of officers of the Imperial Forest Service.

provincial Forest Service.

Resignation
of officers in
Provincial
Forest Service.

63. The resignation of officers in the Provincial Forest Service may be accepted by Local Governments.

Subordinate Forest Service.

Resignation
of officers in
Subordinate
Forest Service.

64. The resignation of Rangers and Deputy Rangers will ordinarily be accepted by Local Governments, who may, however, empower Conservators to accept such resignations. The resignation of all other officers of the Subordinate Forest Service may be accepted by Conservators in the case of those whose pay is R15 per mensem and upwards, and by Divisional Officers when the pay is less than R15 per mensem.

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Transfers.

65. (i) Transfers of officers on the India List will be regulated by the Government of India. Transfers of gazetted officers below the rank of Conservator from one province to another will only be made in exceptional cases; but the Government of India reserve to themselves the right of transferring officers from one province to another.

Transfers of officers on India List and from one province to another.

(ii) When an officer is transferred from one province to another at his own request, such transfer will ordinarily carry with it the condition that his name shall be placed on the list of his new province at the bottom of the grade or class to which he belongs. When an officer has been placed at the bottom of such class or grade in accordance with this article, and has worked up into the next class, he will take the place in it to which his seniority entitles him.

(iii) A temporary excess in any grade of Forest Officers in a province, which may unavoidably arise in consequence of an inter-provincial transfer of officers, may be admitted by the Accountant General without reference to the Local Government.

66. Postings and transfers within a province of officers of the Imperial and Provincial Forest Services will be made by the Local Government. Similar postings and transfers of officers of the Subordinate Forest Service will be made by the Conservator; or so far as the Conservator may delegate the power, and subject to his control, by Divisional Officers within the limits of their respective Divisions.

Postings and transfers within a province.

Leave of Absence.

67. Leave of absence to officers on the India List will be granted by the Government of India alone. Their applications for leave will be submitted to the Government of India through the Local Governments, Foreign States, or Colonies under whom they may be serving: this procedure is necessary to enable the Government of India to make timely arrangements for filling up the vacancies that will thus be caused.

Officers on India List of Imperial Forest Service.

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ORGANIZATION OF THE FOREST SERVICE—continued.

Officers on
Provincial Lists
of Imperial
Forest Service.

68. Leave of absence may be granted by Local Governments to officers on the Provincial Lists under the rules applicable to the branch of the service to which such officers belong. In dealing with applications for leave, Local Governments will take into consideration the fact that the staff allotted to each province cannot, as a rule, be augmented by the Government of India in order to provide substitutes for officers on leave. Local Governments will also attach due weight to the circumstance that work in many forests is confined to particular seasons of the year, and that the public service suffers when Forest Officers take leave during the working season.

Provincial and
Subordinate
Forest Service.

69. Leave of absence under the rules may be granted by local Governments to Extra-Deputy and Extra-Assistant Conservators. Similar leave may be granted to members of the Subordinate Forest Service as follows :—

- (i) If the pay of the officer be Rs15 per mensem or less : by the Divisional Officer.
- (ii) If the pay of the officer be more than Rs15 per mensem : by the Conservator.*

Examination Leave.

Examination
leave.

70. (i) To enable officers holding the substantive appointment of Assistant Conservator or of Extra-Assistant Conservator to qualify themselves for passing the examinations prescribed in Articles 38 and 45, examination leave for two periods of three months each may be granted to them, by the Local Government, at such times as may be found convenient : provided that the second period of three months shall not be given in the case of an officer who has not passed by the Lower Standard in a principal language and qualified in Land-Revenue, Forest Law, Procedure and Accounts. Such examination leave may, if the test for which it has been granted is successfully passed, either during the leave or within three months after its expiry, count as duty qualifying for privilege leave and pension.

(ii) Examination leave may only be taken in India. It may not be granted previously to, or in continuation of, any

* Attention is invited to Article 841 (c) of the Civil Service Regulations.

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other leave ; but privilege leave or leave on medical certificate may be taken in continuation of examination leave.

(iii) An officer on examination leave has a lien on his appointment (substantive or officiating), and is entitled to leave allowances as if he were on privilege leave.

Office Establishments.

71. (i) The appointment, transfer, promotion, reduction or dismissal of members of Office Establishments, as well as the grant of leave to such officers, will be regulated as follows:—

- (a) If the pay of the officer is less than ₹15 a month: by the Divisional Officer.
- (b) If the pay of the officer is ₹15 a month or more: *by the Conservator.

(ii) Divisional Officers have the power to reprimand, or exact additional work from, or suspend any member of the clerical establishment serving under them. They may also enter misdemeanours in service books, and submit for the Conservator's orders any cases which, in their opinion, justify postponement of increment of pay, stoppage of promotion, reduction of existing pay, or dismissal from the service of Government.

(iii) Clerks and peons of the Conservator's and Deputy Conservator's offices at Darjeeling (including those on the temporary establishment) are entitled to receive a local allowance of 20 per cent. on the pay of their appointment in lieu of the local allowances provided in the reorganization scheme of Forest Office establishments in Bengal, sanctioned in Government of India letter No. 27-F., dated the 3rd January 1901.

(iv) Clerical and menial establishments serving in certain localities in Burma, mentioned in the foot note to article 25 (iii) (a), draw local allowances at the rate of 30 per cent. on salaries of ₹30 per mensem and upwards, subject to a

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maximum allowance of R40 per mensem, and 50 per cent. on salaries under R30 per mensem, subject to a maximum allowance of R8 per mensem.

Extensions of Service.

Extensions of
Service.

72. Extensions of service to Conservators (permanent or officiating), on attaining the age of 55 years, can only be granted by the Government of India.

Notification of retirement, promotion or reduction, and leave.

Government
of India to be
informed of
retirements,
promotions,
reductions,
and grant of
leave.

73. The fact and date of all casualties and retirements of officers in all grades of the Imperial and Provincial Forest Service should be specially reported to the Government of India, and that Government should also be furnished with copies of all notifications issued by Local Governments which refer to the promotion or reduction, whether permanent or temporary, of all such officers, or to the grant of leave—*vide* Circulars No. 8-F., dated 30th April 1889, No. 4-F., dated 21st April 1890, and No. 14-F., dated 21st October 1890 (Appendix VIII), and Article 28, Civil Account Code.

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PART III.—EXAMINATIONS.

74. The examinations for Assistant Conservators, 2nd grade, and for Extra-Assistant Conservators, 4th grade, referred to in Articles 38 and 45, will be in the following subjects :—

Examinations for Assistant Conservators, 2nd grade, and Extra-Assistant Conservators, 4th grade.

- * (a) Vernacular, by the Higher Standard in a "principal" language of the province in which an officer is serving, unless he be a native of that province of pure Asiatic extraction.
- (b) Land Revenue.
- (c) Forest Law.
- (d) Procedure and Accounts.

The Examining Board or Boards will be appointed by Local Governments, and should include a Forest Officer.

A.—Languages.

75. (i) For the purposes of this Code, languages are divided into—

- (a) Principal.
- (b) Optional.

(ii) The following statement shows the languages held to be "principal" in each province :—

No.	Province or Circle.	Principal languages.
1	Bengal-Andamans	{ Bengali.
2	United Provinces of Agra and Oudh	{ Hindustani.
3	Punjab including North-West Frontier Province-Baluchistan	{ Hindustani.
4	Central Provinces	{ Hindustan.
5	Burma	{ Hindustani.
6	Burma	{ Burmese.
6	{ Eastern Bengal	{ Bengali.
	{ Assam	{ Hindustani.
7	Coorg	{ Assamese.
8	Ajmer	{ Bengali.
9	Berar Circle	{ Canarese.
		{ Hindustani.
		{ Marathi.

*As a partial exception, all Extra-Assistant Conservators in the Punjab are required to pass a test in reading and writing Nagri character.

EXAMINATIONS—continued.

(iii) Nothing in Article 38, 45 or 74 is intended to prevent an Assistant Conservator of the 2nd grade, or an Extra-Assistant Conservator, from presenting himself for examination by the Lower Standard in any principal language of the province.

(iv) Examinations will be held both in the Lower and Higher Standards and will be conducted in accordance with such rules as may from time to time be promulgated by Local Governments with the previous sanction of the Government of India. [*Vide* Appendix VI.]

(v) In the case of those provinces in which two languages are entered as "principal," the Conservator may, with the sanction of the Local Government, prescribe in which of the two languages any officer will be required to pass.

"Optional"
languages.

76. It will be optional for an officer of the Forest Department to pass in one or more of the other languages or dialects spoken in the whole or a portion of the province in which he is serving; provided that he shall first obtain the permission of the Local Government, who will decide whether the language in which he proposes to pass is one the acquisition of which will be useful to him and likely to increase his efficiency in the Department.

Allowances for
passing in
Native lan-
guages.

77. (i) No reward will be granted to an officer of the Forest Department for passing an examination in a vernacular language in which it was necessary for him to pass, in order to qualify for promotion under Articles 38 and 45.

(ii) Subject to this condition, Forest Officers of the rank of Extra-Assistant Conservator and upwards will be entitled to the following allowances :—

R180 for passing in Hindustani by the Lower Standard, or in any other "principal" language (except Burmese) by an equivalent standard.

R250 for passing in Burmese by the Lower Standard.

R300 for passing in Hindustani by the Higher Standard.

R500 for passing in any other "principal" language by the Higher Standard.

Subject to a deduction of any allowance already drawn for passing in the same language by the Lower Standard.

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EXAMINATIONS—continued.

(iii) For passing in any "optional" language, under the sanction of the Local Government, as provided in Article 76, such allowance or * reward will be given as may be sanctioned for officers of the Forest Department by local or general rules.

(iv) The undermentioned rewards will be granted to all officers of and above the rank of Extra-Assistant Conservator of Forests who may be transferred to Burma after passing in the principal language of another province by the Higher Standard and who subsequently pass in Burmese:—

- (a) R500 for passing by the Lower Standard within 1½ year of transfer.
- (b) R750 for passing within 2½ years of transfer, by the Higher Standard after having passed the Lower Standard.
- (c) R1,250 for passing direct by the Higher Standard within 2½ years of transfer.

B.—Land Revenue.

78. The examination may be written and oral. The written examination will comprise not less than six questions on the laws and subjects discussed in Baden-Powell's "Short Account of the Land Revenue and its administration in British India;" and officers presenting themselves for examination should be acquainted generally with the contents of the work, and should have acquired a detailed knowledge of them so far as they relate to the particular province in which each may be serving.

 Examination in
 Land Revenue.

C.—Forest Law.

79. The examination will be similar to that in Land Revenue, and may be both written and oral, the questions being on the laws and subjects discussed in Baden-Powell's "Forest Law."

 Examination in
 Forest Law.

* Rewards granted under this article are debitable to the Civil Department.

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EXAMINATIONS—*concluded.*

D.—Procedure and Accounts.

Examination in
Procedure and
Accounts.

80. The examination may be written and oral, and will embrace the Forest Code, the Civil Service Regulations, and the rules regarding the general conduct of business in the Forest Department. The use of books will be allowed.

CHAPTER II.

MANAGEMENT AND WORKING OF THE FORESTS.

PART I.—GENERAL.

81. (i) The notification under section 19 of the Indian Forest Act, 1878, or under the corresponding sections of other Forest Laws and Regulations in force in all territories in British India (outside the Presidencies of Madras and Bombay),^{Detailed record of Reserve Forests. (Form No. 1.)} declaring that a certain area shall, on a fixed date, become a Reserved or State forest, is published in the local Government Gazette; and specifies the boundaries of the reserve so created and the date from which the reservation will come into force. When the boundaries at the time of notification cannot, pending final demarcation in detail, be described with sufficient accuracy for the purposes of a definite boundary register, an amending notification should issue as soon as the information becomes available on final demarcation and survey.*

(ii) At the time of reservation a complete abstract enumeration of the rights to which the reserve has been declared subject should be prepared, and either published in the Gazette together with the notification or printed separately, as the Local Government may decide. A copy of every such notification and abstract will be kept for each Forest Division in a bound volume, to be called the *Register of Reserved Forests*; and each notification, with the corresponding enumeration of rights, will be numbered separately according to the date from which the reservation takes effect. The register for each forest will commence with an area statement in Form No. 1, and several pages of the volume will be allotted to it, so as to afford space for additions or corrections. It is desirable that a sketch map on a small scale should form part of a record for each reserve.

(iii) A copy of every subsequent order which affects the constitution of any reserve, as well as of every order under

* It must be understood that an amending notification can only describe more precisely or more correctly the boundaries of the same land that was covered by the original notification. It cannot be used to add to or take away from that land. If it is wished to include new land in the reserve, separate reservation proceedings must be instituted. If it is desired to exclude land from the reserve, it must be formally disforested.

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Part I.

Management and working of the Forests.

GENERAL—continued.

the Forest Act or Regulation by which rights are modified or regulated, or further rights or concessions are granted within the reserve, should be inserted, immediately after its promulgation, in the same volume under the reserve to which the orders relate.

(iv) A register of reserved forests for the entire Circle will also be maintained in the Conservator's office. On the 1st August in each year the Divisional Officer will furnish the Conservator with brief particulars concerning all entries made in his register during the preceding twelve months.

(v) Registers already written up in Form No. 1 as prescribed in the 3rd and 4th editions of the Code need not be prepared afresh, unless the Local Government so directs. Advantage should, however, be taken of any convenient opportunity which may occur to revise the whole record for any forest in accordance with the above directions; and, whenever possible, printed copies of Gazette notifications and other papers should be substituted for the existing manuscript record.

(vi) As far as practicable, a map of each reserve should be deposited in the Divisional, the Conservator's, and the Inspector-General's offices.

Supply to
Superintendent
of Forest
Surveys of
copies of all
notifications
constituting
Reserved and
Protected
forests or
modifying the
boundaries of
such forests.

82. In order that the maps in the office of the* Superintendent of Forest Surveys at Dehra Dún, showing the areas covered by forests in the several provinces, may be complete in respect to the data available up to date, a copy of all notifications constituting Reserved and Protected forests, or modifying (by exclusion or otherwise) the boundaries of such forests, together with an indicative tracing or sketch map, should be forwarded by Conservators, under the orders of Local Governments, direct to the Superintendent of Forest Surveys, who is charged with the duty of making the necessary entries and alterations in the maps in question.

Record and
Register of
Protected and
other forests.

83. As far as the data are available, books similar to that prescribed in Article 81 for Reserved forests will be kept up for Protected forests, and for all other areas under the management of the Forest Department.

* A small scale map of areas added to sanctioned Working-plans should be forwarded direct to the Superintendent, Forest Surveys (Inspector General of Forests' Circular Nos. 1239 to 1250, dated 7th December 1905.)

GENERAL—continued.

84. (i) An "Annual Plan of Operations" must be drawn up, in which the working of each forest for the year will be detailed. This plan will ordinarily be framed for the forest year, and it must be submitted to the Conservator with the Budget Estimates, or at such other time as may be prescribed by the Local Government. Annual Plan of Operations.

(ii) Wherever a Working-plan has been framed, the annual plan of operations must be based upon the provisions of the Working-plan. Where no Working-plan exists, and until such plan is made, the annual plan of operations must be based on the general principles of forest conservancy; that is to say, the quantity of timber to be cut and of other material to be taken out of a forest must be fixed so as to secure the maintenance and improvement of the forest. Guided by these considerations, the annual plan of operations should provide for fellings, thinnings, export of forest produce, the grazing of cattle, protection against fire, and the execution of works of reproduction and improvement.

(iii) When Working-plans or plans of operations are framed, the provisions necessary for recognizing and supplying local requirements to the utmost point that is consistent with Imperial interests, in accordance with the principles laid down in Circular No. 22-F., dated 19th October 1894, (Appendix XVII) should be embodied in them. The exercise of all rights that have been recorded at settlement will necessarily be provided for in these plans.

85. Working-plans shall, as far as practicable, be prepared for all forests or collections of forests under the management of the Department provided that they are being or are about to be exploited. Their preparation will be carried out by local agency and under the general or special orders of Local Governments; but, in order to ensure that plans may be drawn up according to correct principles, the Conservator shall submit to the Inspector-General before, or as soon as possible after, the commencement of operations, a preliminary report. This report will contain a short description of the forests for which it is contemplated to frame a Working-plan, facts relating to their management, working, and reproduction; the future treatment recommended, with the reasons for the Procedure to be followed when it is proposed to frame Working-Plans.

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Management and working of the Forests.

GENERAL—continued

same ; propositions regarding the basis on which it is intended to build the plan of exploitation and management (whether on area, material, or material with area-check) ; and proposals with regard to valuation surveys. The Inspector-General will retain this report, and communicate his remarks thereon to the Conservator. The officers in charge of the local Working-Plans Divisions will be subordinate to Conservators who are responsible, within their respective circles, for the preparation and subsequent due observance of the prescriptions contained in the Working-plans. Conservators should consult the Inspector-General on all important technical points connected with the elaboration of Working-plans.

Directions regarding the technical part of the preparation of Working-plans may be issued by the Inspector-General.

86. The Inspector-General may issue, in the form of circulars or otherwise, directions regarding the technical part of the preparation of Working-plans ; but if he has reason to disapprove of the proceedings on any other point he will address the Local Government with a view to the issue of such orders as may appear advisable. Any difference of opinion between the Inspector-General and the Local Government will be referred for the orders of the Government of India. All such correspondence will be recorded in the monthly Proceedings of the Inspector-General.

Area for which separate Working-plans reports shall be prepared.

87. The area for which each separate plan of management or Working-plan report shall be prepared, depends on the circumstances of each case ; but, as far as possible, the report should deal with all the forests situated in one locality and the entire area of each forest in that locality. This area may consist of a sub-division, a range, a division, or of merely a beat or group of beats, and shall be divided into as many Working-circles as may be necessary, extensive tracts which it may not be deemed expedient to work being relegated to a separate circle or circles.

Working-circles.

88. (i) A "Working-circle" * is, as a rule, an area subjected to one and the same cultural treatment, and which it is proposed to exploit separately, by means of distinct series of operations. Exceptionally, where the composition and distribution of the crop render this advisable, a

* Tracts which it is not proposed to work immediately may also, for convenience be considered as forming working-circles.

Management and working of the Forests.

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GENERAL—continued.

Working-circle for which a definite method of treatment is prescribed may overlap portions or the whole of other Working-circles for which other distinct methods of treatment are prescribed.

(ii) A "coupe" is the area set aside to be operated on in a single year, and may constitute a permanent sub-division of a forest. A "Working-circle" may comprise according to convenience of working one or more series of coupes. Where more than one succession of coupes has been prescribed, the term Felling Series may usefully be employed.

(iii) "Blocks" are main divisions of a forest, and should be indicated by local names. Their boundaries may conveniently be made to coincide with those of administrative charges, such as Ranges or Beats.

(iv) "Compartments" are smaller divisions. Where a forest is divided into compartments, their boundaries, as a rule, should be either natural features—such as streams, spurs, or ridges—or existing landmarks—such as roads, rides, fire-lines, etc. The detailed analysis and description of a forest may necessitate the formation of sub-compartments; but the boundaries of these more minute sub-divisions should not be permanently marked out on the ground.

(v) "Blocks" should be indicated by local names, "coupes" by Roman numbers, "compartments" by Arabic numbers, and "sub-compartments" by small letters added to the number of the compartment, thus:—

"Raipur IV, 18, c" would indicate Raipur Block, Coupe No. IV, Compartment No. 18, and sub-compartment c.

89. (i) The Working-plan Report shall, as far as possible, be drawn up in the following form:—

Designation and numbering of Blocks and Compartments.
General rules for the preparation of Working-plans.

INTRODUCTION.

Part I.

SUMMARY OF FACTS ON WHICH THE PROPOSALS ARE BASED.

DESCRIPTION OF THE TRACT DEALT WITH.

Name and situation.

Configuration of the ground.

Underlying rock, and soil.

Climate.

Agricultural customs and wants of the population.

Management and working of the Forests. .

GENERAL—continued.

THE COMPOSITION AND CONDITION OF THE FORESTS.

Distribution and area.
 State of the boundaries.
 Legal position.
 Rights.
 Composition and condition of the crop.*
 Injuries to which the crop is liable.

SYSTEM OF MANAGEMENT.

Past and present systems of management.
 Special works of improvement undertaken.
 Past revenue and expenditure.

UTILIZATION OF THE PRODUCE.

Marketable products ; quantities consumed in past years.
 Lines of export.
 Markets.
 Mode of extraction and its cost.
 Net value of each class of produce.

MISCELLANEOUS FACTS.

The Forest Staff.
 Labour supply.

Part II.

FUTURE MANAGEMENT DISCUSSED AND PRESCRIBED.

BASIS OF PROPOSALS.

A concise summary (by Working-circles) of the prescriptions of the Plan, with references to pages and paragraphs of Part II of the report dealing with them.

Working-circles how composed ; reasons for their formation.
 Compartments ; justification of the sub-division adopted.
 Analysis of the crop ; method of valuation employed.

* Information should be given as to all that is known about growth in girth and height of form factors for the principal species. The information here given will be utilized in the calculation of the possibility (*vide* entry under "Felling" in Part II).

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Part I.

GENERAL—continued.

METHOD OF TREATMENT.*

Object sought to be attained.
Method of treatment adopted.
The exploitable age.

THE FELLINGS.*

The general working scheme ; calculation of the possibility.
Period for which the fellings are prescribed.
Areas to be felled annually or periodically ; order of their allotment.
Nature of and mode of executing the fellings.
Tabular statement of the fellings to be made.
Forecast of condition of crops at their conclusion.

SUPPLEMENTARY REGULATIONS.*

Cleanings, thinnings, or other improvement fellings.
Grazing and other rights.
Sowings, plantings, or other works special to each circle.
Improvements common to whole area.

MISCELLANEOUS.†

Miscellaneous prescriptions.
Changes proposed in the Forest Staff.
Financial results of proposed working.
Collection of data and up-keep of record and control forms :—

- (1) General scheme.
- (2) Periodical measurement of sample plots or areas.
- (3) Form factors.
- (4) Fire conservancy registers and maps.
- (5) Forest journal.
- (6) Compartment register (for detailed statement of all trees felled year by year).
- (7) Control forms (amount of detail necessary).

* Each Working-circle should be separately dealt with as regards the method of treatment, the fellings, and all supplementary provisions, except those that are common to the whole area, such as the construction of roads, etc.—*vide* Inspector-General's Circular No. 6 W.-P., dated 11th May 1898.

† Information upon the following matters should also be furnished in order to indicate the actual cost of the Working-Plan :—

- (a) Establishment employed.
- (b) Expenditure incurred under all heads.

GENERAL—continued.

APPENDICES TO WORKING-PLANS.

Maps.

Description of crop in each compartment ; written or by stock-maps.

Valuation surveys ; written record of results.

Rates of growth ; record of observations made.

Miscellaneous statements.

(ii) The year for which operations are prescribed (or estimates made) will, in the absence of special sanction as for the annual plan of operations (Article 84), be the forest year.

(iii) The amount of detail requisite in the compilation of the Working-plans will depend upon the demands which are made on the forests, the nature and value of the produce removed from them, and the other purposes which they are to fulfil.

(iv) Where the demand exceeds or even equals the possible outturn,* Working-plans must be prepared with the greatest minuteness, and everything must be arranged so as to obtain the highest outturn which the forest is capable of returning under the most careful management. Where, on the other hand, the demand is as yet below the ordinary capability of the forest, a more simple and expeditious procedure may be followed.

(v) With a view to bringing all important forests, for whose produce a demand exists or is likely to arise in the near future as soon as possible, under systematic management, the first Working-plans may be of a simple description and based on such data as may be readily obtainable, to be succeeded by more accurate plans as the detailed information required for their preparation becomes available.

(vi) The officer who prepares a Working-plan will be held responsible for the accuracy of the statistical information it contains : provided that in cases where the conditions are such that the collection and record of such information can safely be entrusted to his subordinates, the names of such subordinates shall be mentioned in the Working-plans Report. The Working-plans Officer must, under any

* For definition of "outturn" see article 95.

Management and working of the Forests.

Chap. II.
Part I.

GENERAL—continued.

circumstances, make a personal inspection of all portions of the area dealt with, which it is proposed to exploit under the provisions of the plan, and satisfy himself that all information, however collected, in respect of such portions is accurate—*vide* Circular No. 26-F., dated 26th August 1892.

90. (i) When a Working-plan has been drawn up, and accepted by the Conservator, he will submit it (in duplicate), finally printed off, to the Inspector-General, who will forward it, with his opinion and remarks, to the Local Government. The latter will then pass orders on the Plan, and* forward 22 copies of it, bound together with those orders and all important correspondence regarding its provisions, to the Government of India either for transmission to the Inspector-General of Forests or for orders, as each case may require. As regards deviations† from an approved Working-plan, not amounting to an alteration of the general scheme of management, exploitation in deficit (whether of material or area) may be permitted on the order of the Conservator, who will, however, subsequently report results to the Local Government, and, in cases where the deviation from the provisions of the Working-plan is considerable or continuous, obtain the sanction of the Local Government thereto. The previous sanction of the Local Government should, in every case, be obtained when it is proposed to exploit in excess provided such excess is not caused by the accumulation of balances due to deficit exploitation in previous years. Copies of the orders of the Local Government sanctioning modifications in the prescribed sequence of working should be forthwith forwarded to the Inspector General of Forests.

Procedure when
a Working-plan
has been drawn
up.

(ii) The same procedure should be followed with regard to alterations in character of exploitation, extensions and revisions of existing Working-plans as is prescribed in this and the preceding articles with regard to the compilation of original Plans.

(iii) In cases of emergencies necessitating an immediate change in a Working-plan, the Conservator may act in

* *Vide* Government of India, Department of Revenue and Agriculture, Circular No. 4 F., dated 17th March 1905 (Appendix XXV).

† *Vide* Inspector-General's Circulars No. 14 W.-P., dated 22nd October 1896, and No. 8 W.-P., dated 12th May 1896.

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Part I.

Management and working of the Forests.

GENERAL—continued.

anticipation of the Local Government's sanction, which should, however, as soon as possible, be obtained.

Control of
working of
forests for
which Working-
plans exist.
(Forms Nos. 2,
3 and 4.)

91. (i) For the control of the working of all forests for which Working-plans have been prepared, the following Control Books will be kept up :—

- (1) A Register in Form No. 2—or, where girdling operations are carried on, in Form No. 3—for each Working-circle.
- (2) Record of Works of Reproduction and Improvement (Form No. 4).
- (3) Forest Journal.

(ii) In the case of fellings being below the quantity permitted to be removed under the Working-plan, the balance should (unless the contrary be ordered by the Local Government, in which case the orders should be quoted in the "Remarks" column) be brought forward as the balance available to be removed in the following year, in addition to the regular provision for that year. Should the fellings have exceeded or fallen short of the provisions of the Working-plan, the authority under which the deviation has been permitted (Article 90) will be quoted in the column of "Remarks." Any felling in excess (whether of material or area) of the provisions of the plan will, if so ordered, be deducted from the quantity prescribed for the fellings of future years.

Record of
Works.

(iii) The record of works of reproduction and improvement will show in a summary form all steps taken towards fire-conservancy, cutting of creepers, planting and sowing, erection of buildings, opening of communications, etc. Should the prescribed works not be completed during the year, the balance left undone will be entered in Form No. 4 as work to be carried out during the following year, in addition to the regular provisions of the Working-plan.

Forest Journal.

(iv) Forms Nos. 2 and 4 will be kept up for the year for which operations are prescribed in the Working-plan. In the Forest Journal will be recorded all noteworthy occurrences which bear on the management and improvement of the forest, more particularly on the preparation of Working-plans.

Management and working of the Forests.

Chap. II**Part I.***GENERAL—continued.*

92. (i) Similar Registers and Forest Journals will be kept up for forests for which no Working-plans have as yet been framed : in the case of Reserved forests or demarcated Protected forests, for each forest or group of forests, as may appear most convenient to the Conservator ; and in the case of undemarcated Protected forests, or Unclassed State forests, for the same forests, as fixed by the Conservator.

Control of working of forests for which there are no Working-plans.

(ii) In such cases the "Register of Yield and Outturn" alone will be filled up in Form No. 2 [or, where girdling operations are carried on, in Form No. 3], and in Form No. 4 the column "Provisions of Working-plan" will be left blank.

93. Whenever plantations are made on a large scale, the Conservator may prescribe a separate journal for each plantation. In this book should be recorded the date of each inspection by a superior Officer, and the observations made at each inspection.

Plantation Journal.

94. (i) Divisional Officers will, not later than the 15th August in each year, submit to the Conservator Forms Nos. 2 [or 3] and 4, duly filled in for the previous forest year as far as they relate to forests for which Working-plans exist. The Conservator will enter the items in his Control Books, and will forward the Forms, not later than the 1st November in each year, to the Inspector-General, accompanied by an annual abstract of Form No. 38 for the forest year.* These abstracts should be prepared separately for each Working-circle embraced in the Working-plan.†

Entries made in Forms Nos. 2, 3, 4, and 38 to be submitted to the Conservator and the Inspector-General.

(ii) The Forms so forwarded, which must in every case clearly compare the prescriptions and suggested measures‡ of the Plans with the results of operations carried out (the column of "Remarks" being used to elucidate entries

* "For Working-plans which have been specially sanctioned for the Calendar year, Divisional Officers will submit the control forms by the 1st April to the Conservator, who will forward them to the Inspector-General of Forests not later than the 1st May in each year."

† Control statements having reference to the same Working-plan should be forwarded to the Inspector-General under a separate letter or endorsement. Reference in the same letter to control statements regarding more than one Working-plan should not be made.

‡ Inspector-General's Circular No. 5 W.-P., dated 12th May 1894.

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Part I.

Management and working of the Forests.

GENERAL—concluded.

where necessary), shall be countersigned by or on behalf of the Conservator in authentication of their accuracy.

(iii) The Inspector-General will examine the Forms and, if he notices any deviation from a sanctioned Working-plan, he will draw the attention of the Conservator concerned thereto either for explanation or in order to obtain the sanction of the Local Government. He may also address the Local Government direct on the subject, or he may submit the case to the Government of India, as may be required.

PART II.—ACCOUNTS OF TIMBER AND OTHER STOCK, OF STORES TOOLS AND PLANT AND OF LIVE-STOCK.

95. (i) The produce of all fellings must appear either in Form No. 5, or No. 10, or No. 12, or in the form which may be prescribed under Article 110. Fellings. (Forms Nos. 5, 6, 7, 10, and 12.)

(ii) The "gross yield" of a forest is the *total* volume (in cubic feet, solid) or quantity of *all* produce felled or cut, whether removed and utilized or not. The "outturn" or net yield comprises such portion of the gross yield as has been or will be utilized.

(iii) The gross yield of all fellings by Government agency must appear in Forms Nos. 5 and 7. Wastage or other unutilizable material will be written off in Forms Nos. 6 and 7. The outturn of illicit fellings shown in Form 17 should be shown in Form 5 when the produce lapses to Government. The outturn of all other fellings must appear in Form No. 10 or No. 12, or in the form which may be prescribed under article 110.

96. Under the system of Government working, two Depôts. classes of depôts will be established—

- (i) Forest Depôts,
- (ii) Sale Depôts.

It will rest with the Conservator to decide what localities shall be forest depôts* and which sale depôts.

97. All timber and forest produce on reaching a forest depôt will be shown in the Register of Receipts (Form No. 5), and on its despatch or disposal in the Register of Disposals (Form No. 6). The Conservator will issue instructions whether all columns in these forms shall be filled up, or whether any may be left blank. Registers of Receipts and Disposals in Forest Depôts (Forms Nos. 5 and 6.)

98. In each sale depôt will be kept Registers of Receipts Receipts and Disposals in Sale Depôts. (Forms Nos. 5 and 6.) (Form No. 5), in which will be entered all stock as it arrives, and Registers of Disposal (Form No. 6) showing all stock sold or otherwise disposed of. Separate registers will be kept for—

- (a) Timber, including drift and waif wood.
- (b) Bamboos, fuel, and other forest produce.

* In some cases, special plots will be set aside as "forest depôts," in others, the areas where the fellings have been made will be considered as "forest depôts."

Chap. II.

Part II

Management and working of the Forests.

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued.*

Timber received
in Sale Depôts
to be measured
and marked.

99. (i) All logs and scantlings on reaching a sale depôt will be measured and marked in such manner as may be ordered by the Conservator. The number, or measurement, or both, as the case may be, of the logs and scantlings must be entered daily in the Register of Receipts as they are taken charge of.

Sale-mark.

(ii) Logs and scantlings, when sold, will be marked with the sale-mark.

Monthly Depôt
Returns.
(Forms Nos. 7
& 8.)

100. (i) The following returns will be submitted monthly from each forest and sale depôt to the Divisional Officer:—

Form No. 7.—Receipts and issues of timber and other produce.*

Form No. 8.—Sales of timber and other produce, including drift and waif wood.

(ii) A summary will be prepared from the returns submitted in Form No. 7 from each depôt in the division. Each description of produce will be grouped together, and the numbers and quantities will be totalled separately. The receipts and issues of forest depôts will be shown separately from those of sale depôts.

Form No. 8—
Sales of timber,
etc., collected
by Government
Agency.

101. (i) Form No. 8 will show the sales the proceeds of which are credited under Revenue head I, and of so much under head III as is obtained by the sale of drift and waif wood and confiscated forest produce collected by Government agency.

(ii) The entries in this form will consequently comprise all disposals by sale of timber and other produce shown in Form No. 7, the totals for forest depôts and sale depôts being shown separately.

Form No. 9.—
Drift timber
operations.

102. From divisions where drift timber operations are of sufficient importance, a return in Form No. 9 will be submitted to the Conservator. All items entered in the column "Transferred to Government Account" will appear in Form No. 5 in the same way as other Government timber.

Permits for
timber or forest
produce not
brought to
depôt. Suggested
Form No. 15).

103. (i) For all timber or other forest produce sold otherwise than from depôt, a permit must be given before any of the aforesaid produce can be removed by the purchaser. This permit or license will be issued under such rules and in

* The specimen Form No. 7 attached to the Code is filled up as a Divisional return.

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Part II.

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—continued.

such forms as the Local Government may from time to time prescribe. Permit or license forms shall be kept in triplicate in bound books, and bear printed serial numbers and the words 'original,' 'duplicate,' and 'triplicate.' Each permit or license issued shall be filled in by the officer issuing it in the original as well as in the counterfoils, and be provided with a serial annual number. All amounts of produce, as well as of money, shall be written in words as well as in figures.

(ii) In the case of prepaid licenses, the officer issuing the license may receive either cash or a treasury *chalan* as proof of payment. The original license shall be given to the licensee, the duplicate shall be attached to the monthly accounts, and the triplicate be kept by the issuing officer.

(iii) In cases where, under the conditions of the permit, timber is marked with a Government sale-hammer on passing revenue stations, or where forest produce is otherwise allowed to leave the limits of the forests, the officer marking such timber or passing such forest produce shall collect the original licenses, and the purchase certificates which may have been granted on the strength of such licenses, and forward them to the Divisional Officer under whose signature or authority they were issued. They should be pasted into the book of licenses, each against its counterfoil.

(iv) In the case of unpaid licenses, or purchase certificates granted thereunder, the original shall be given to the licensee, and the duplicate be sent to the officer empowered to mark or pass the produce on payment of the revenue due when the payment has been effected, which may be done by cash or treasury *chalan*. The officer receiving it shall at once return the duplicate, entering thereon any purchase certificates which may have been granted on the strength of such license. These should be *pasted* into the license book of the issuing officer, each against its counterfoil. The original should be submitted as a revenue voucher to the accounts of the passing officer.

(v) The books of licenses should be periodically examined by the Divisional Officer, the returned licenses being checked

Chap. II.

Part II.

Management and working of the Forests.

ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—*continued*.

with their counterfoils and with the entries of the amounts realized on their account in the cash book or in the original accounts of the officer who issued the same, and an explanation called for as regards any licenses missing or unduly delayed.

Taking stock in
Sale Depôts.

104. The stock at each sale depôt must be counted periodically at such intervals as the Conservator may direct, the depôt books being balanced at the time of counting. A special report of each taking of stock must be submitted to the Conservator.

Bill and Receipt
Books.
(Suggested
Forms
Nos. 13 & 14.)

105. (i) A bill book must be used for lists of timber and other produce sold from depôts. On each transaction taking place, the bill may be given to the purchaser, while a copy is forwarded to the Divisional Officer, and the counterfoil will form the depôt copy.

(ii) A receipt book must also be used for receipts of price paid to be given to purchasers.

Payment of
revenue into
Treasuries.

106. All revenue received shall be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual *chalan* form supplied by Treasury Officers, in duplicate; one copy will form the voucher to the entry in the Cash Book, and the other will be retained by the Treasury Officer.

Form No. 10.—
Return showing
sales from
forests of pro-
duce cut by pur-
chasers.

107. (i) All timber or other produce cut, collected, and removed from the forests by consumers and purchasers will be entered in a monthly statement prepared in Form No. 10.

(ii) Form No. 10 will show the sales the proceeds of which are credited under Revenue head II, arranged and totalled in horizontal lines according to sub-heads, and so much of the revenue under head III as is obtained by the sale of drift and waif wood and confiscated forest produce collected and removed by consumers or purchasers.

(iii) When leases are granted for certain fixed periods to collect produce, and the revenue is payable in instalments, an estimate should, whenever practicable, be made of the quantity of produce removed, and the total estimated quantity should be shown in Form No. 10 once only, when the

NOTE—Commission paid by deduction from revenue should always be charged in the account, the gross amount of revenue being credited in it.

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ACCOUNTS OF TIMBER AND OTHER STOCK, ETC.—continued.

last instalment of revenue due is entered in that Form as having been received.

(iv) When the price of the produce entered in column 6 is only partially realized, or not realized at all, the number and date of the Conservator's sanction for deferring realization should be noted in the column provided for this purpose.

108. (i) All items of revenue, including those shown in Forms Nos. 8 and 10, which are not fully realized during the month will be entered in detail in Form No. 11 (Outstandings on account of Revenue). The return for March in each year will be accompanied by a brief explanation of the circumstances under which each item of revenue that has been outstanding for twelve months remains unadjusted.

Form No. 11.—
Outstandings on
account of Revenue.

(ii) If any outstanding revenue becomes irrecoverable, the sanction of the Local Government should be obtained to its being written off; and when the sanction is received, the amount should be entered in Form No. 11, in red ink, in the column "Recoveries during the month," a reference being made to the sanction under which the entry is made.

(iii) When the amount thus written off exceeds Rs10,000, the action taken by the Local Government should be reported to the Government of India.

109. (i) Special grants of timber or other forest produce free or at favourable rates, for specific purposes, require the sanction of the Government of India if they exceed the following values:—

Form No. 12.—
Free grants of
timber and
other produce.

- (a) For the construction of large works of public utility, such as railways, tramways, and the like—Rs5,000.
- (b) To village communities, public bodies, Departments of Government, or sections of the community in their collective capacity—Rs1,000.
- (c) In other cases—Rs500.

(ii) Within these limits, and subject to the principles laid down in Circular No. 8-F., dated 21st May 1895, (Appendix XVI) such grants may be sanctioned by the Local Government; but all concessions of whatever value made under (a) for the construction of railways or tramways must be reported at once to the Government of India. The Local Government may delegate to the Conservator the power of sanction (subject to the above limits) up to the value of Rs1,000 in any one case.

CHAPTER III. ACCOUNTS.

PART I.—CLASSIFICATION OF REVENUE AND EXPENDITURE.

116. All revenue and expenditure will be classified in accordance with the arrangement of Form No. 18. The expenditure is grouped under the two main heads: "A.—Conservancy and Works" and "B.—Establishments."

Classification prescribed under Budget heads and sub-heads. (Form No. 18.)

117. (i) Heads I, II, and III under Receipts and Charges correspond to each other. The sub-heads are intended to exhibit, as far as such is practicable, the income and expenditure on account of timber, wood, bamboos, and other descriptions of forest produce.

Heads I, II, and III under Receipts and Expenditure.

(ii) Receipts under the commutation system, by which several kinds of produce may be removed from the forests on payment of a lump sum, will, in the Central Provinces and in the Province of Assam (now included in Eastern Bengal and Assam) only, be entered against a sub-head 'h' ("commutation fees") of revenue minor head II.

(iii) The charges incurred on account of timber and other produce removed from the forests by consumers or purchasers cannot, as a rule, be shown separately under the different sub-heads, and therefore no attempt has been made to subdivide A II.

118. Head IV is intended to include the duty levied on foreign timber, and the share of the revenue from forests which are not managed by Government officers, but in which Government has a share or has certain other rights. The charges incurred on account of these heads should be entered under A IV (a) and (b).

Head IV under Receipts and Expenditure.

119. Head V will include all revenue that cannot be correctly classified under heads I to IV.

Head V under Receipts.

Fines and confiscations under the Forest Law should on realisation be credited to "Law and Justice"—(1) when imposed and realised by Judicial officers, (2) when imposed by Forest and realised by Judicial officers (should such cases ever occur); and to "Forest Revenue"—(1) when imposed and realised by Forest Officers, (2) when imposed by Judicial and realised by Forest Officers.

Fines and confiscations.

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CLASSIFICATION OF REVENUE AND EXPENDITURE—continued.

All sums so realised by way of compensation for damage done to a forest should be classified as revenue of the forest damaged, since such a receipt is not a fine, but the recovery of the cost of specific damage done, and should be treated accordingly.

Head A V.

120. It should be distinctly understood that heads I and II, under Receipts as well as under Conservancy and Works, are intended to relate to all forests managed by Government. Revenue realized or expenditure incurred on account of forests managed by Government, a certain share of the revenue of which is paid to other persons, as is the case in Hazara and Ajmer, will also be entered under these heads; but in these cases the amount of such share in the revenue which is paid to shareholders should be debited to AV. To the same head should also be charged the share of forest revenue paid to persons who are entitled to a share in the revenue of forests managed by Government.

Exception.—The payment of the Rajah of Hill Tipperah's share of the gross revenue, less his share of establishment charges, will be adjusted by deduction from the receipts of the year in which the payment is made.

121. Heads V, VI, VII, and VIII, under "A.—Conservancy and Works," have no corresponding heads under Receipts.

Heads A VI and A VII.

Head A VI.—*Live-stock, stores, tools and plant* :—

- a.—Purchase of cattle.
- b.—Feed and keep of cattle.
- c.—Purchase of stores, tools and plant.

Expenditure on account of the hire of cattle, and repairs to stores, tools and plant, will be charged under the appropriate sub-head as part of the outlay on the work for which they are required.

Head A VII.—*Communications and Buildings* :—

- a.—Roads and bridges.
- b.—Buildings.
- c.—Other works.

The sub-head VIIa will include timber-slides and tramways for forest purposes, etc., in case they are of a permanent character. Temporary structures should be charged under timber expenses. In cases of doubt, the expenditure should be charged under A VII a.

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CLASSIFICATION OF REVENUE AND EXPENDITURE—continued.

122. Head A VIII.—Organization, improvement and extension of forests :— Head A VIII.

- a.*—Demarcation.
- b.*—Cost of Forest Settlements: compensation for land and rights.
- c.*—Surveys.
- d.*—Working-Plans.
- e.*—Sowing and planting.
- f.*—Protection from fire.
- g.*—Other works.

Under sub-head VIII *a* will come all charges connected with the formation and maintenance of boundary lines. In many cases cleared lines serve as boundary lines, fire-protection lines, and export or inspection roads. The cost of clearing and maintaining such lines should be charged under VII *a*, VIII *a*, or VIII *f* according to circumstances, but the entire cost should be charged under one sub-head only.

Sub-head VIII *b* will include cost of Settlements and compensation for land taken up for forest purposes, as well as expenditure incurred on the settlement of rights and privileges.

Sub-head VIII *c* will show the cost of all topographical surveys.

Sub-head VIII *d* will include the cost of valuation surveys, enumerations, and other works connected with the preparation of Working-Plans, including such extra establishment as is sanctioned for this purpose.

Sub-head VIII *e* refers to all sowing and planting operations, whether they are undertaken for the purpose of forming plantations or of assisting natural reproduction. The expenditure incurred on preparing the ground previous to sowing and planting will be charged under this sub-head.

Sub-head VIII *f* will show the cost of clearing and maintaining internal and external fire-lines, whether for the protection of natural or of artificial forests. Such extra establishment as is sanctioned for this purpose, as well as the cost of suppression and extinction of fires which have broken out, wages of labour, rewards to villagers who have given meritorious aid, and so forth, should here be charged.

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CLASSIFICATION OF REVENUE AND EXPENDITURE—concluded.

Sub-head VIIIg will include all general forest work, such as fencing and enclosing, thinning, pruning, lopping, and girdling useless trees, cutting creepers, and the like.

Head A IX.

123. Head A IX.—*Miscellaneous* :—

a.—Law charges.

b.—Other charges.

Under sub-head IX *a* come stamps, fees and costs connected with the institution or defence of cases in Court. Refunds of forest revenue should be charged to "I.—Refunds and Drawbacks" irrespective of the year in which the revenue is credited. Rewards granted to officers and informers in forest offence cases, will be charged against sub-head A IX *b* (Circular No. 12-F., dated 12th September 1899—Appendix XXIV).

PART II.—BUDGET ESTIMATES.

124. Annual Budget Estimates will be prepared by Divisional Officers and submitted to the Conservator in Form No. 18. The Budget Estimate for the Province or Circle will be prepared by the Conservator in the same form, which will be arranged so as to show the figures of each division separately. It will be accompanied by an explanatory note in the form prescribed by Article 132, and (except

Annual Budget
Estimates.
(Form No. 18.)

- | | |
|----------------------------|----------------------------------|
| * 1. Ajmer. | in the case of the India*General |
| 2. Andamans. | estimates) forwarded in dupli- |
| 3. Baluchistan. | cate, not later than the 16th |
| 4. Coorg. | October in each year, to the |
| 5. Imperial Forest School. | local account officer by whom |
| 6. Forest Surveys. | |

the figures will be carefully examined and the estimates submitted together with the compilation prescribed by Article 1519, Civil Account Code, to the Local Government. The Local Government will review the estimates in the same way in which it reviews those for other heads of Revenue and Expenditure, and will then forward a copy of the estimates as approved by it to the local account officer, who will deal with them as with those relating to other heads of Revenue and Expenditure (Appendix XXVI). Two copies of the estimates with the orders of the Local Government thereon should also be submitted by each Local Government to the Government of India, Department of Revenue and Agriculture, so as to reach not later than the 15th January in each year.

The India General estimates will be submitted in the first instance to the Local Administration concerned, by whom they will be forwarded to the Comptroller, India Treasuries, so as to reach that officer not later than the 31st October. Two copies will at the same time be submitted to the Government of India, Department of Revenue and Agriculture. The Comptroller will deal with the estimates in the manner laid down in the Finance Department Resolution No. 5027 A, dated 9th September, 1905 (Appendix XXX).

125. Form No. 18 contains five columns, showing—

Form of Budget
Estimate.
(Form No. 18.)

- I.—The Actuals of the past year.
- II.—The Budget Estimate for the current year, as sanctioned by the Government of India.

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Accounts.

BUDGET ESTIMATES—continued.

III.—The Revised Estimate for the current year.

IV.—The Budget Estimate for the ensuing year.

V.—Amendment by the Local Government of the figures in column IV.

Figures to be
entered in the
Budget Estimate
sheet.

126. (i) The figures in column I, Actuals, must be verified by the Accountant General or Comptroller.

(ii) The figures in column II will be the figures of the Budget Estimate for the current year as already sanctioned by the Government of India in the Finance Department. Should that sanction deal with the figures by totals only, the distribution of such total amounts under heads and sub-heads, as approved by the Local Government, will be entered. Original grants will be shown in black ink, and subsequent modified grants in red ink; the latter will be explained in foot-notes, showing the original grant and the additions or reductions, with the authority sanctioning them.

(iii) The figures in column III, the Revised Estimate will be based on the actuals of as many months of the current year as may be available, and an estimate of the revenue and expenditure of the remaining months.

(iv) It should be clearly understood that the fact that a particular sum in excess of the budget grant has been entered in the Revised Estimate of charges is no authority for exceeding the budget limit of expenditure. The authority for any such excess expenditure should be separately obtained by an additional grant under article 130 as soon as the occasion for any new or increased expenditure arises, and quite apart from a consideration of the Revised Estimate. An additional grant being the only authority for expenditure in excess of the Budget Estimate, the Government of India assume, in the absence of special reasons to the contrary, that any such excess, included in the Revised Estimate, but not already covered by an additional grant, cannot be a correct forecast of the probable expenditure. (*Vide* Circular No. 5-F., dated 21st March 1895, printed as Appendix XXI.)

(v) The figures in column IV, the Budget Estimate, represent the expected revenue and the proposed expenditure of the ensuing financial year, and they will be prepared according to instructions given in the sequel.

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Part II.

BUDGET ESTIMATES—continued.

127. The figures of the Estimate must be shown separately against each head and sub-head of the prescribed form, except in the cases referred to in article 117. It is prohibited to introduce new sub-heads without the authority of the Government of India.

Detailed figures
under each
sub-head.

128. The estimates will be sanctioned by the Government of India, Finance Department, in totals of the general heads as follows:—

Sanction of
Government of
India to totals
of main heads.

Receipts — Charges.

129. (i) It will rest with Local Governments to order the distribution of the total amounts allotted, among main heads and budget heads as the requirements of the service may demand. On receipt of the figures sanctioned by the Government of India, Conservators will prepare and submit to Local Governments an Appropriation Statement, which, after sanction, will be transmitted to the auditing officer, viz., the Accountant General, or Comptroller.

Distribution of
allotments by
Local
Governments
and by
Conservators.

(ii) In the Appropriation Statement, the figures under "Revenue," "A.—Conservancy and Works," and "B.—Establishments," will be entered in totals of budget heads and sub-heads for each division.

(iii) Subsequent transfers from one division to another, within the total amount sanctioned under each budget head for each Circle, may be made by the Conservator. All other transfers require the previous sanction of the Local Government which may, however, empower Conservators and Deputy Conservators of Forests to reappropriate funds from one budget head to another under "A.—Conservancy and Works" within the total amount sanctioned under it for each circle, subject to a limit of Rs. 2,000 in each case, and to the proviso that no transfer should be made of an amount sanctioned for ordinary expenditure to meet capital expenditure, and *vice versa*. All transfers must be intimated to the auditing officer.

(iv) It must be understood that the figures of the Revised Estimate* cannot be accepted as a revised Appropriation Statement of the budget grant, unless it is distinctly

* (Vide Circular No. 5-F., dated 21st March 1895, printed as Appendix XXI.)

stated in the orders of the Local Government that they shall be so accepted.

(v) The distribution among the budget heads and sub-heads of the amounts sanctioned by the Government of India in the Finance Department, as the Revised Estimates of Receipts and Charges of the Forest Department for a year, will, as far as possible, be made by the Accountant General or Comptroller. He will, however, refer to Local Governments or Conservators if he has any doubt or difficulty as to such distribution. The figures will be communicated to Conservators for the purpose of the Appropriation Reports which they are required to submit under article 146.

Additional
Budget grants,

130. (i) Whenever a proposed additional grant will be more than covered by a corresponding increase of revenue, to earn which the grant is required, the Local Government may sanction the grant and the corresponding addition to the estimates of revenue without previous reference to the Government of India in the Finance Department, reporting the amounts and the circumstances to that Department.

(ii) In all other circumstances the previous sanction of the Government of India in the Finance Department is necessary. It will not be given except under very special circumstances, and the necessity for expenditure in excess of the grant already sanctioned must be fully explained and justified in detail. The mere inclusion in the revised estimate of particulars of anticipated additional expenditure is not sufficient for the purpose of this article. (*Vide* Circular No. 5-F., dated 21st March 1895, printed as Appendix XXI.)

(iii) Applications for grants under clause (ii) must be accompanied by the re-appropriation statement prescribed in paragraph 2 of the Resolution of the Government of India in the Department of Finance and Commerce, No. 1360-A., dated 21st March 1895, Appendix XI. A re-appropriation should, if possible, be proposed from the sanctioned grants under other major heads of expenditure controlled by the Local Government. (*Vide* Circular No. 14-F., dated 12th August 1895, Appendix XI.)

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Part II.

BUDGET ESTIMATES—continued.

(iv) Nothing in this article is intended in any way to limit the discretion which, under article 295 of the Civil Account Code, is allowed to Local Governments in sanctioning additional expenditure under "Forests," provided specific re-appropriation for the purpose is made.

131. The Estimates will be accompanied by an Explanatory Note, justifying the figures and detailing the nature and cost of the different operations on which expenditure is proposed.

Budget Explanatory Note.

132. The "Budget Explanatory Note" should be divided into three chapters.

Chapter I will deal with the "Actuals" of the past year. Important deviations from the figures of former years should be explained, as well as important deviations from the Budget and Revised Estimates of the past year as finally sanctioned by the Government of India in the Finance Department.

Chapter I,
"Actuals."

Chapter II will deal with the Revised Estimate of the current year, according to heads. When it differs from the Sanctioned Estimate, full explanations must be given thus :—

Chapter II,
"Revised
Estimate",
compared with
Sanctioned
Estimate.*Receipts.*

I.—Timber and other produce removed from the forests by Government agency :—

Explanation of
estimated
Receipts.*a.—Timber.*

	R
Sanctioned Estimate	50,000
Revised „	1,20,000
Expected increase	70,000

due to favourable floods, which occurred in August last.

In division B, 4,000 logs will be sold in excess of the estimate, and they are expected to realise Rs80,000.

In Division C, the work on the railway under construction was suddenly suspended, causing a falling off in the expected sales of sleepers amounting to Rs10,000.

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BUDGET ESTIMATES—continued.

Expenditure.

Explanation of
estimated
Expenditure.

A I.—Timber and other produce removed from the forest by Government agency :—

a.—Timber.

	R
Sanctioned Estimate	40,000
Revised „	50,000
Increase	10,000
Floating and landing 4,000 additional logs in Division Y, at R4 per log	16,000
Saving in conversion of 10,000 sleepers less than estimated	6,000
Net increase	10,000

Chapter III,
“Budget
Estimate.”

133. (i) Chapter III will be the justification in detail of the proposed revenue and expenditure for the ensuing year, and will be in the same form, taking up each head of the Estimate *seriatim*, and showing the allotment of the Estimate amongst the several divisions.

(ii) No new charge may be included in the budget until sanctioned by competent authority; but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates. (*Vide* Civil Account Code, article 155 (g), Volume I.)

Receipts.

134. (i) Under Receipts, the sources of revenue, the quantities of produce which it is proposed to remove, and the prices expected to be realised must be given.

“Ordinary” and
“Capital” Ex-
penditure.
“Ordinary”
Expenditure.

(ii) Expenditure is either “Ordinary” or “Capital.”

(iii) “Ordinary” expenditure comprises the cost of all operations which are necessary to produce revenue, or which are concerned with the maintenance and the ordinary operations undertaken annually for the improvement of the forests. Thus the cost of timber operations, keep and feed of cattle, as well as annually recurring charges for forest improvement, protection from fire, etc., are “Ordinary”

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Part II.

BUDGET ESTIMATES—continued.

charges; also annual repairs of houses, roads, tramways, slides, machinery, etc., when the cost of each work does not exceed R200, or R300 in Burma.

(iv) "Capital" expenditure, on the other hand, represents charges which do not recur annually, or which do not yield an immediate return. Capital charges frequently yield either no return at all for a series of years, or repay themselves only gradually in cash returns or in local benefits of another kind, such as the increase of the water-supply, protection against storms, erosion, landslips, and avalanches. Each proposal for such expenditure must be regarded as involving capital outlay, and must in the first instance be worked out in full detail to show that all the measures have been carefully considered beforehand, and that the result is likely to be ultimately profitable to such a degree as to justify the outlay.

"Capital"
Expenditure.

135. (i) The following items come under Capital expenditure :—

Items included
under "Capital"
Expenditure.

- 1.—Purchase of live-stock, stores, tools and plant A VI.
- 2.—Construction of permanent roads, tramways, bridges, houses, canals, timber-slides, sawmills, etc. A VII.
- 3.—Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights . A VIII.
- 4.—Initial expenditure on plantations, including extensive cultural operations A VIII. c.
- 5.—Maintenance charges of plantations, other than of plantations made in accordance with a sanctioned working-plan A VIII. c.

(ii) The necessary funds for works carried out under the supervision of the Public Works Department will be provided in the Budget of that Department. The cost of such works carried out under the supervision of Forest Officers will be debited against the Budget of the Forest Department.

136. Whenever the outlay on any one work or item of capital expenditure within the year is expected to exceed R5,000, all needful particulars regarding such work or item must be entered separately in the Explanatory Note.

Details of
works estimate
to cost over
R5,000.

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BUDGET ESTIMATES—continued.

Justification of
proposed
expenditure in
the "Explanatory
Note."

A I.—Departmental timber
operations.

137. Regarding the details that should be given in the Note in justification of the proposed expenditure, the following remarks are added for guidance.

138. *AI.—Timber and other produce removed from the forests by Government agency :—*

(a)—Timber.

Here the number of trees to be felled, according to the Working-Plans of the forests in each Division, has to be entered; and when there is no Working-Plan, the grounds for proposing fellings to the extent estimated must be stated. The rate and cost of each operation, such as felling, logging, carting, floating, bringing into depot, etc., etc., in cubic feet or per log, or otherwise, must be given specifically. If it is proposed to cut up timber into planks or scantling, the estimated rates and cost must be specified.

Officers in charge of public works should be communicated with, and asked to state their probable requirements. Provision made by mere guesswork is inadmissible. If definite information about the requirements of railways or other public works cannot be obtained in time, the Estimate, both on the Receipts and on the Expenditure sides, should not take account of such work at all; but the Government of India will, if need be, sanction an additional grant on the necessary explanation being submitted.

A VII.—Communications and
buildings.

139. *A VII.—Communications and buildings :—*

- a.—Roads and bridges.
- b.—Buildings.
- c.—Other works.

If previous sanction has not been obtained, a detailed estimate should accompany the Budget.

A VIII.—Organization, improve-
ment, etc.

140. *A VIII.—Organization, improvement, and extension of forests :—*

(a)—Demarcation.

It will be easy to explain what work in demarcation has been proposed, but it must be distinctly entered for each Division, thus—

DIVISION A.

"Demarcation by a trench 3' × 3', masonry boundary pillars at 2,000 feet and intermediate pillars at 200 feet apart, of forest B and forest C, being an estimated length of 19 miles trenching, as follows :—

	R
Clearing jungle, at Rs 3 per mile	57
Trenching, at Rs 2 per 1,000 cubic feet	1,800
50 masonry pillars, at Rs 12 each	600
500 intermediate pillars of piles of stone, with a stout post bearing serial numbers in the centre, at Rs 2 each	1,000
Total	3,457

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BUDGET ESTIMATES—continued.

It is not sufficient to say "so many miles of demarcation work are expected to be done during the year."

(b)—Cost of Forest Settlements : compensation for land and rights.

The reasons for which land is to be taken up, and the orders sanctioning the purchase of rights, must here be given. The budget entry will be such as—

	R
"Plot of land of 25 acres belonging to inhabitants of A village in forest B, sub-division C, to simplify boundaries, at Rs20 per acre	500
To be paid to D, of village E, in lieu of right to graze 40 buffaloes in F forest	200
Total	700

(c)—Surveys.

Before framing their Revised and Budget Estimates, Conservators should ascertain direct from the officer in charge of the Survey of India party or from the Superintendent of Forest Surveys, as the case may be, the expenditure, as estimated by the latter officer, to be incurred on forest surveys during the year concerned, and should base their Estimates upon them, with any additions that may be necessary on account of surveys locally carried out by the Forest Department of the province. Conservators should also show in their explanatory notes to the Estimates, as well as the figures of the actuals for the past year under this sub-head, separate figures (a) for local surveys carried out by the Forest Department, and (b) for regular forest surveys by the Survey of India Department and the Forest Survey Branch; and either state that the latter figures have been furnished by the Department and Branch, or give the figures so furnished and explain any deviation from them in the Estimates. (Circular No. 6-F., dated 2nd May 1896.)

(d)—Sowing and planting.

The area to be sown or planted, the quantity of seed to be sown or the number of seedlings to be planted, as well as the contemplated nursery works, shall be detailed.

(e) Protection from fire.

Under this head the means devised for keeping out fire, the cost of clearances and of temporary watchers, of rewards to villagers for assistance, etc., the names of forests to be protected, with area, etc., will be given.

141. A IX.—Miscellaneous :—

A IX.—Miscellaneous.

*(a) Law charges.**(b) Other charges.*

It will only occasionally be possible to give details under (a). Under (b), estimates will generally be framed by comparison with the

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Accounts.

BUDGET ESTIMATES—continued.

actuals of preceding years. No provision need be made for refunds of Forest Revenue, which are provided for in the Civil Estimates, under "I.—Refunds and Drawbacks," by Provincial Accountants-General and Comptrollers.

B I.—Salaries.

142. B I.—Salaries :—

For fixed charges the detailed estimate should show the full amount of the sanctioned scale (in the case of progressive salaries, the actual salary which is being earned on 1st April of the year for which the estimate is made, without reckoning any future increments), and when it is found by experience that a saving will arise from absence or other cause, a lump deduction may be made.

In the Explanatory Note the columns of numbers of officials employed must be carefully checked, and the rate of pay should be stated whenever possible, in order to admit of verification with the column of charges. Specific proposals for the increase of establishments and promotion to deserving officers are *not* to be made in the Explanatory Note. If it happen that proposals have gone up and are under consideration, a suitable provision may be made, accompanied by reference to the case.

B II.—Travelling allowances.

143. B II.—Travelling allowances :—

Care should be taken to frame the estimate with due consideration of the actuals of past years.

B III.—Contingencies.

144. B III.—Contingencies :—

The estimate under this head should be based upon the past year's actuals.

Rents, Rates, and Taxes.

The estimate under sub-head c, "Rents, Rates, and Taxes," will include office-rents and municipal and other taxes on lands and buildings belonging to or occupied by the Forest Department.

Statements of permanent and temporary establishments.

145. A statement showing the sanctioned permanent establishments, as well as a separate statement exhibiting the comparative cost of *temporary establishments* according to the actuals of the past year, the Revised Estimate for the current year, and the proposed Budget Estimate for the ensuing year, should be attached to the Budget Explanatory Note.

The statement of sanctioned permanent establishments should show in the case of superior officers—

- (1) number,
- (2) class,
- (3) rates of pay ;

and for subordinate officers and office establishments—

- (a) number of employes drawing more than Rs200 *per mensem* each, with the rate of pay, and also

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Part I.

BUDGET ESTIMATES—continued

the actual pay they receive in the appointment they hold;

- (b) number of employes drawing less than R200 *per mensem* each, with the rate of pay, and also the actual pay they receive in the appointment they hold separately for each class of employes, such as—

Rangers,
Deputy Rangers,
Foresters,
Guards,
Clerks,
Servants, etc.

Details are also required of the Budget provision under "Deputation and special allowances."

A subsidiary statement should be submitted with each Budget Estimate, showing separately the estimated outlay on account of books and stores expected to be purchased from Europe and America; and the outlay on this account should be entered under the proper Budget sub-heads, *viz.* :—

A VI c.—Stores, tools and plant.

B III f.—Other charges (for books and periodicals).

146. Under article 1459 of the Civil Account Code, each Accountant General and Comptroller is required to prepare and submit to the Comptroller and Auditor General an annual Appropriation Report of the Receipts and Expenditure of the Forest Department, setting forth the results of the comparison of the actuals with the estimated figures of the year, and detailing the causes of difference. Accordingly, not later than the 1st September, a statement containing the following figures should be submitted by each Conservator to the Local Accountant General or Comptroller:—

A.—Actuals of previous year.

B.—Budget of year in question.

C.—Revised Estimate of year in question.

D.—Actuals of year in question.

Books and stores
from Europe
and America.

Annual Appropriation Report
of the Receipts
and Expenditure
of the Forest
Department.

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Part II.

Accounts.

BUDGET ESTIMATES—continued.

The figures will be classified under the following heads for each Circle as a whole :—

RECEIPTS.

			R
I. Timber and other produce removed by Government agency	Accounts	(say) of 1898-1899	.
	Budget	" 1899-1900	.
	Revised Estimate	" 1899-1900	.
	Accounts	" 1899-1900	.
II. Timber and other produce removed by consumers or purchasers.	Accounts	(say) of 1898-1899	.
	Budget	" 1899-1900	.
	Revised Estimate	" 1899-1900	.
	Actuals	" 1899-1900	.
III. Other receipts (i.e., the total of the figures under all other service heads).	Accounts	(say) of 1898-1899	.
	Budget	" 1899-1900	.
	Revised Estimate	" 1899-1900	.
	Actuals	" 1899-1900	.
TOTAL	Accounts	(say) of 1898-1899	.
	Budget	" 1899-1900	.
	Revised Estimate	" 1899-1900	.
	Actuals	" 1899-1900	.

EXPENDITURE.

Conservancy and Works—

Timber and other produce removed from the forests by Government agency.	Accounts	(say) of 1898-1899	.
	Budget	" 1899-1900	.
	Revised Estimate	" 1899-1900	.
	Accounts	" 1899-1900	.
Timber and other produce removed from the forests by consumers or purchasers.	Accounts	(say) of 1898-1899	.
	Budget	" 1899-1900	.
	Revised Estimate	" 1899-1900	.
	Accounts	" 1899-1900	.
Other charges (i.e., the total of the figures under all other Service heads under Conservancy and Works).	Actuals	(say) of 1898-1899	.
	Budget	" 1899-1900	.
	Revised Estimate	" 1899-1900	.
	Accounts	" 1899-1900	.
Establishments	Accounts	(say) of 1898-1899	.
	Budget	" 1899-1900	.
	Revised Estimate	" 1899-1900	.
	Accounts	" 1899-1900	.
TOTAL	Accounts	(say) of 1898-1899	.
	Budget	" 1899-1900	.
	Revised Estimate	" 1899-1900	.
	Accounts	" 1899-1900	.

Accounts.

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BUDGET ESTIMATES—concluded.

The figures of the Budget and Revised Estimates should be those sanctioned by the Government of India in the Finance Department.

An explanation should be given of differences between B and D, detailing the cause in each case. If the Revised Estimate differs in any marked degree from the final actuals, an explanation should be recorded of the circumstances under which it did not more exactly correspond with the actuals.

A note should be made explaining any noteworthy difference between the actuals of the year of estimate and those of the preceding year.

Every excess of actual expenditure over Budget figures should be carefully explained, and, if it is more than a petty amount, it should be shown how and why the Budget check failed and when the matter was reported to Government.

The most important explanations required are those which relate to the differences between B and D, *i.e.*, between the original Budget and the actuals of the year in question, and they should be fully stated.

As regards differences between A and D, *i.e.*, between the actuals of the two years, attention need be drawn only to the leading features of the differences, without very detailed remarks.

CHAPTER IV. CASH ACCOUNTS.

PART I.—GENERAL RULES.

147. Every officer who is authorised to receive and disburse Government money will keep his accounts in a bound Cash Book (Form No. 24), in which he will enter all money transactions as they occur. Sufficient details will be given in the column "Particulars," to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. The Cash Book will be closed monthly.

Cash Book
to be kept.
(Form No. 24.)

148. All accounts must be kept in the most regular and open manner. All receipts, disbursements, and charges of whatever sort connected with the public service must be clearly shown in the Cash Book; and no irregular or separate accounts permitted.

Accounts to be
kept in an open
manner, and no
irregular or
separate
accounts
permitted.

149. (i) Duplicates or copies of receipts or vouchers are in no case to be issued by any Government officer on the allegation that the originals are lost or missing. If any necessity arises for such a document, a certificate may be given that, on a specified day, a certain sum on a certain account was received from or paid to a certain person.

Lost or missing
receipts or
vouchers.

(ii) This prohibition extends only to the issue of duplicates on the allegation that the originals are lost, and does not apply to cases where, under existing rules, duplicates are required to be prepared with the originals.

150. (i) Members of the Office establishment should not be entrusted with Government money, except as advances by cheque on account of the pay of office establishments and for contingent charges, which should as a rule be made payable only to the head or camp clerk, nor should they be authorised to receive payment for forest-produce. All subordinates who have the custody of Government moneys or who deal with the collection of forest revenue should be made to furnish security. The Divisional officer is responsible that the security furnished is trustworthy and sufficient. If personal security is taken, the sureties should be approved by the Conservator after due enquiry, and steps should be taken to periodically examine into the continued existence and reliability of the sureties.

Members of
Office establish-
ments not to be
entrusted with
Government
money, nor to
receive appli-
cations or
payments for
forest-produce.

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Part I.

Cash Accounts.

GENERAL RULES—continued.

(ii) Applications for forest produce should be received by the Divisional officer or other officer especially authorised, and not by members of the office establishment. When the officer so authorised is not at headquarters, the applications should be sent to him accompanied by the Treasury *chaldan*, on receipt of which he can issue the necessary license.

Contents of cash chest to be counted and cash balance to be reported monthly. (Form No. 23.)

151. (i) The contents of the cash chest must be counted at least once a month, and the amount compared with the Cash Book balance. If any excess or deficit be found, an entry of it will be at once made in the Cash Book and a report will be forwarded to the officer to whom the accounts are submitted.

(ii) *Under no circumstances* shall any Forest Officer or Subordinate place any private money in his Government cash chest.

(iii) The duty of verifying and certifying the monthly Divisional cash balance must ordinarily be performed by the Divisional Officer in person. A report of the cash balance remaining on the last day of each month (Form No. 23) will be forwarded on that day to the Accountant General and to the Conservator direct. But if the Divisional Officer be absent on tour on the 1st of the month or is physically incapacitated by sickness to perform the duty, the cash balance may be verified by the senior Subordinate Officer present at headquarters (excluding the Head Clerk or other office employees), the fact of the Divisional Officer's absence being distinctly noted. Without the special permission of the Local Government in each case, not more than two months may be allowed to elapse without a personal verification of the cash balance by the Divisional Officer. Each such verification is to be reported to the Accountant General.

Defalcation or loss of public money by fraud.

152. Whenever any defalcation, or loss of public money or fraud in connection with the revenue from timber or other forest produce is discovered, the fact should be immediately reported to the Local Government and to the Accountant General; and when the matter has been fully enquired into, a further and complete report should be submitted to them of the nature and extent of the loss, showing the

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Part I.

GENERAL RULES - continued.

errors committed, or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery.

153. (i) The term "cash" includes currency notes, Term "cash" defined. sovereigns and silver and copper coins only.

(ii) A cheque received from a private individual in payment for timber, etc., sold should not be treated as "cash," and its amount should not be credited in the accounts until it has been cashed. Cheques drawn in favour of the Divisional Officer may be considered as cash while they are in transit to the Treasury for realization.

154. All cheques forwarded to the treasury for re-credit Filing up of cheques forwarded to the Treasury for re-credit to the Treasury Accounts. in the Treasury Accounts should be endorsed as follows under the signature of the Forest Officer:—"Received payment by transfer credit to Revenue under head of service.—A. B., Forest Officer." No such cheque should ever be made payable to any Forest Officer or Treasury Officer by name or by official designation.

155. (i) Conservators may authorise an advance to the Advances of pay. extent of one month's pay to any *non-gazetted* officer on the permanent establishment serving under their orders, who can show sufficient reason for requiring it; but, except in cases of transfer, or when an officer has suddenly to proceed to a considerable distance from headquarters, they cannot authorise advances to themselves, or to any *gazetted* officer, without the previous sanction of the Local Government under which they are serving.

(ii) In cases of transfer, Conservators or (when the officer requiring the advance is attached to a Division) Divisional Officers may authorize an advance to the extent of one month's pay, or of an amount not exceeding the travelling allowance to which he may be entitled in consequence of the transfer (when this exceeds one month's pay), to any officer on the permanent or temporary establishment serving under their orders.

(iii) Advances of pay should be recovered in three equal instalments, beginning with the month following that in which the advance is made. Advances of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

(iv) In cases of emergency, when proceeding on tour to a considerable distance from headquarters, Conservators and

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Cash Accounts.

GENERAL RULES—continued.

Divisional Officers may sanction advances, sufficient to cover their travelling allowances for one month, to themselves and to officers and subordinates accompanying them on tour, subject to adjustment in full on the next issue of pay or travelling allowance.

(v) Officers returning from leave may be allowed advances under the rules laid down in the Civil Service Regulations.

(vi) An advice should be forwarded to the Accountant General of every advance authorised under this article.

Rent for houses
or land.

156. For all regularly-recurring expenditure of the nature of rent for houses or land, the sanction of the Conservator is required; and if such rent exceeds in any one instance R20 per mensem, or exceeds, for the whole Circle an aggregate of R200 per mensem, the sanction of the Local Government is necessary.

Pleaders' fees in
criminal
prosecutions.

157. The Conservator has power to sanction expenditure on Pleaders' fees, up to a limit of R100 in each case, in the prosecution of criminal offences. Expenditure in excess of that amount requires the sanction of the Local Government.

Usual payments.

158. Conservators are authorised to sanction all usual payments on account of items of *ordinary expenditure* (as defined in article 134), provided the budget allotments are in no case exceeded.

Unusual
expenditure.

159. Whenever unusual expenditure, i.e., of a novel, doubtful or irregular nature, has to be incurred on items exceeding R100 each, which are not covered by the definitions in article 134, the sanction of the Local Government must be obtained.

Powers of
sanction to
special works.
(Form 75.)

160. (i) Conservators may sanction items of capital expenditure (see article 135), up to the following limits:—

R

- | | |
|---|-----------|
| (a) Purchase of live-stock, stores, tools and
plant, including office and rest-house
furniture and tents* | 500 each. |
| (b) Other items | 2,000 " |

(ii) A monthly return in Form No. 75 will be sent by Conservators to the Accountant General of all sanctions accorded by them under this article.

*Vide article 1042 (a) of the Civil Service Regulations.

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GENERAL RULES—continued.

(iii) Local Governments have power as follows to sanction such items:—

	R
Bengal	} Not exceeding 10,000
United Provinces	
Punjab	
Burma	
Eastern Bengal and Assam	} Not exceeding 5,000
Other Local Governments	

(iv) Any project, the estimate of which exceeds the limits noted in this article, requires the sanction of the Government of India. The power given in this article must not be taken to authorise any kind of expenditure that is contrary to rule or to the accepted policy or procedure of Government.

161. (i) Divisional Officers have power to incur Capital Expenditure in Burma up to R300, and elsewhere up to R200 for each item, under the following heads:—

Powers of Divisional Officers to incur expenditure on special works.

- (a) stores, tools, and plant, excepting office and rest-house furniture and tents;*
- (b) works specified under heads 2 to 5 of article 135 as "Capital Expenditure," viz.—
 - 2.—Construction of permanent roads, tramways, bridges, houses, canals, timber-slides, sawmills, etc.
 - 3.—Purchase of land for plantations and forest purposes and cash compensation for extinction of forest rights.
 - 4.—Initial expenditure on plantations, including extensive cultural operations.
 - 5.—Maintenance charges of plantations, other than of plantations made in accordance with a sanctioned working-plan.

(ii) All applications for the sanction of items exceeding R200, or R300 in Burma, must be accompanied by a separate estimate and, if necessary, by maps and plans.

(iii) Purchase of live-stock, office furniture, and tents* will, in every case, require the previous sanction of the Conservator or the Local or Supreme Government, as the case may be.

162. (i) Provision made in the budget does not authorise expenditure without further sanction if the amount of the

Provision made in the budget not a sufficient sanction.

* *Vide* article 1042 (a) of the Civil Service Regulations.

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GENERAL RULES—continued.

item is in excess of the maximum fixed for each class of officers.

(ii) Nothing in articles 160 and 161 shall be construed into a permission to purchase stores, tools, and plant in small lots, or to carry out in portions any work, alterations, or repairs, of which the cost in the aggregate would exceed the maximum amounts therein fixed.

Extent of powers
of sanction given
in articles 160
and 161.

163. It must be distinctly understood that the powers of sanction given in articles 160 and 161 must be exercised within budget limits; that is, no expenditure must be incurred under any budget head if the provision made under such head by competent authority is not sufficient to cover the outlay.

Inevitable pay-
ments.

164. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent the record of any actual payment. Money indisputably payable should never be left unpaid.

All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new Budget has given opportunity of making provision and till the sanction of that Budget has supplied means; but on no account may charges be actually incurred in one year and thrown on the grant of another year.

A register of
sanctions to be
kept, and
completion
reports to be
submitted.
(Form No. 37.)

165. (i) All sanctions of works on estimate will be numbered consecutively by the Conservator in each financial year. The expenditure incurred on such works will be entered in detail in a book (Form No. 37). Conservators may require the submission of monthly abstracts exhibiting the total expenditure incurred during the month on each work sanctioned on estimate. The number and date of sanction will be recorded on all vouchers which support expenditure on account of any work sanctioned on estimate, and also in the classified abstracts of expenditure.

(ii) On the completion of any such work, a detailed completion report exhibiting the amount sanctioned and actually expended, detailed as charged in the monthly accounts, will

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GENERAL RULES--concluded.

be submitted to the Conservator. In the case of works sanctioned by the Local Government or by the Government of India, these completion reports will be submitted to Government.

166. Works requiring sanction on estimate shall not be commenced until the estimate prescribed in article 161 has been sanctioned. Exemption of works requiring sanction on estimate.

167. When a contract for work is of sufficient magnitude to require a written agreement, care must be taken to frame such agreements so that, in the event of a dispute, they could be maintained in a court of law. Care must also be taken that the document is stamped and, if necessary, registered according to the law in force for the time being. Agreements with contract-
etc.

168. Refunds of Revenue exceeding R10,000 require the sanction of the Government of India, and those not exceeding R10,000 that of the Local Government. The Local Government may delegate to the Conservator the power to refund amounts not exceeding R200 in each case. Refunds of revenue.

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PART II.—ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES.

Cash Chests.

169. (i) Every officer who is authorised to receive and disburse Government money will keep a cash chest for the custody of the Government money in his charge, and will keep the key of it in his own possession.

Appointment of Treasurers.

(ii) Whenever necessary, the Local Government may authorise the appointment of treasurers, upon sufficient security, to have charge of the cash chest.

Contents of Divisional Cash Book, (Forms Nos. 24, 25.)

170. (i) The Cash Book of Divisional Officers (Form Nos. 24-25) shall contain—

- (a) A detailed record of the daily transactions of the Divisional Officer himself, to be written up daily.
- (b) The Revenue realised and expenditure incurred by Sub-divisional Officers or Subordinates in totals only, the details of these totals being shown in the original accounts, which will be filed for record in the Divisional Office until three full years have elapsed since their submission, when they may be destroyed in accordance with article 251. All items other than classified revenue and expenditure will be entered in detail in the Divisional Cash Book.
- (c) Recoveries of service payments will be credited in detail on the Debtor side of the Divisional Cash Book.

(ii) The Cash Book of all other disbursing officers shall contain a detailed record of their daily transactions and shall be written up daily.

Cash balances of subordinates.

171. (i) The opening and closing cash balances in the cash account of each subordinate must agree with the balances shown as outstanding against him in the Divisional Ledger at the commencement and the close of each month.

The ledger account is to be maintained by the Divisional Officer only. Any advances made by Sub-divisional Officers and subordinates are to be shown in their accounts, which will in usual course be incorporated in the Divisional account, and thus in the Divisional Ledger.

(ii) All disbursers' offices should be inspected by Divisional Officers at least once a year, and a written report made of such inspection.

Cash recoveries of service payments.

172. (i) If a recovery of a service payment is effected before the close of the year in which the item was charged in the accounts, the amount thus recovered will be credited

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ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—continued.

under the head "Recoveries of service payments" on the Debtor side of the Daily Cash Book and in the monthly cash account forwarded to the Accountant General and will not be paid into the treasury as revenue, but retained as part of the divisional cash balance.

(ii) If a recovery of a service payment is effected after the close of the year in which the item was charged in the accounts, the amount will be credited as miscellaneous revenue under "V b. Refunds," and paid into the treasury accordingly.

(iii) Excess charges on account of pay should usually be recovered by deduction from the pay bill next disbursed after the receipt of the Objection Statement from the Accountant General. If the recovery is effected in the same year in which the overcharge is incurred, the net amount of the bill will only be charged in account and the amount deducted noted in the "Remarks" column of the Classified Abstract of Expenditure (Form No. 35).

173. All items of revenue must be fully detailed; the forest from which the revenue is realized, the person who pays it, and the articles and quantities removed, should, whenever possible, be stated. Details of all items of Revenue.

174. When revenue on account of timber or other forest produce is paid in advance, the amounts will be at once credited to the appropriate sub-heads in the Cash Book, entries being made in the column of "Remarks" of Form No. 8 or No. 10, as the case may be, showing the nature of the transaction, etc. In the statement for the month in which the delivery of the timber or produce has been effected or completed, a reference will be made to the return in which the payment has been entered. Revenue received in advance.

NOTE 1.—Earnest money deposits tendered by contractors or purchasers of forest produce are credited in the Treasury to Revenue Deposits and not to Forest Remittances. No previous authority of a Forest Officer to receive this money is necessary, but the depositor must state the name of the Forest Officer in whose favour he makes the deposit. These deposits may be received at Sub-Divisional as well as at the Head-Quarters Treasury of a district.

NOTE 2.—Refunds of earnest money deposited by contractors will be made from the Treasury under the authority of an order endorsed by the Forest Officer upon the receipt. No part repayment of earnest money can ever be made.

175. No money other than that drawn against letters of credit shall be expended; but if funds be wanted for Only money drawn against letters of credit.

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may be expended.
Remittances of revenue required for local expenditure, how adjusted.

immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash, or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter-of-credit, the amount paid in cash and the amount remitted by cheque being shown separately in the *chalan* or remittance note.

176. (i) All payments must be supported by vouchers in the following forms:—

Pay of permanent or temporary establishment . Form Nos. 26 & 27.
Travelling allowance bill Form No. 29.
Cash remittance to treasuries Treasury *Chalan*
or advice list.

Revenue derived from supplies to Public Departments

Form No. 30.
Daily labour forms Form No. 31.
All other payments Form No. 32
or Post Office receipt with inland money order acknowledgment.

(ii) All vouchers for payments, including advances, except treasury *chalans* or advice lists and acknowledgments of transfers to other Departments, must bear the dates of payment, and they must be passed for payment, in words as well as in figures, by the Divisional Officer, who thereby assumes the responsibility for the charge.

(iii) Disbursement certificates are required on *all* vouchers.

* The following illustration is given as explaining the adjustments necessary in the Divisional Cash Book when revenue received is expended locally.

A subordinate's accounts show the following transactions:—

	R		R Cs.
Dr. Opening balance	100	Total expenditure	1,150
Total revenue	1,400	Cash balance	250
TOTAL	1,500	TOTAL	1,500

Enter in Divisional Cash Book on one date—

	R		R Cs.
Dr. Revenue from — Range		Expenditure in — Range from	
From — to —	1,400	to —	1,150
Recovered from — by ex.		Advanced to — for	350
penditure	100	current expenses	
Cheque No. — on —		Remittance to — treasury	1,400
treasury	1,400	by cheque No.	

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(iv) When an officer who does not belong to the Forest Department is in charge of a Divisional or District Forest Office, he should sign the Contingent Bills of the Office once only. A second signature on every Contingent Bill, as countersigning officer, is not necessary in such a case.

177. The salary bills of gazetted officers (Form No. 26), duly receipted with stamps attached, when necessary, will accompany the accounts as vouchers, copies being kept in the Divisional Office. Salary bills of gazetted officers. (Form No. 26.)

178. (i) The establishment bills of the permanent staff, in English or vernacular, will be prepared in books (Form No. 27), and the signature of each recipient will be taken when payment is made, receipt stamps being attached when necessary. When receipts of persons serving at a distance are obtained on separate abstracts, the Divisional Officer will note, in the signature or "Remarks" column of the divisional bill book, that the receipts of the incumbents have been obtained and filed separately. Permanent establishments. (Form No. 27.)

(ii) In the establishment bills complete lists of the sanctioned scale of establishment will be entered on the first day of each month; but only salaries actually paid up to the last day of the month, and for which the payees' receipts have been received in the Divisional Office, will be charged in the Cash Book. Salaries remaining unpaid will merely be entered in columns 3 and 4, and left out of the total for each range or forest unit to be posted in column 6. Establishment bills.

179. (i) If any non-gazetted officer is allowed leave of any kind, or is placed under suspension, or is transferred, promoted, reduced, or discharged, or if any new appointment is made during the month, the number and date of the officer's order making the change should be entered in the "Remarks" column of the establishment bill (Form No. 27), against the name of the employee to whom the order relates. Changes in the personnel of establishments and grant of leave to subordinates. (Forms Nos. 27, 73 and 74.)

(ii) All changes in the *personnel* of establishments, and the grant of all leave to subordinate *employees*, sanctioned by Conservators, should be intimated to the Accountant General by them in Forms Nos. 73 and 74.

180. The vouchers for the pay of permanent non-gazetted establishments to accompany the cash accounts, will be abstracts from the establishment bill book, signed by the Vouchers for pay of permanent establishments.

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Divisional Officer. In these vouchers the names of persons on salaries of R10 and under need not be given, but the number and the several designations of posts in each grade on different rates of pay must always be specified.

Arrear salaries.

181. Arrear salaries will be drawn on separate bills for each month's arrears. These bills will show only the arrear items actually cleared during the month. They should be carefully checked, before payment, with the particulars shown in the column "Pay, etc., held over for future payment" in the establishment bill of the month for which the pay is due.

Claims to arrears of pay, allowances or increments.

182. The Accountant General may, unless he receives special orders from the Local Government, refuse to investigate claims to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding two years. He may not, without first obtaining the sanction of the Local Government, issue an order for the recovery from any officer of pay and allowances erroneously drawn more than six months before the issue of the retrenchment order, unless the payment has been challenged within that period. The Local Government has power to direct the amount to be written off, if it considers that the recipient was not in fault.

Vouchers for pay of temporary establishments.

183. Separate bills will be prepared for the temporary establishments sanctioned under each budget sub-head in the same form and under the same rules as are prescribed above for permanent establishments, and the number and date of the Local Government's order sanctioning the establishment will be quoted on each bill.

Separate bills will also be prepared for establishments sanctioned under any budget sub-head for different periods, or if included in one bill, they should be separately shown with the period for which each has been sanctioned noted on the top.

Authority of the Accountant General required on increase or change in salary of gazetted officers.

184. No gazetted officer shall draw an increased or changed rate of salary without pre-audit, or without a letter from the Accountant General authorizing him to draw it. The Accountant General will communicate to the officer concerned the effect of an order altering his salary as soon after its receipt as possible.

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ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—continued.

185. (i) The travelling allowance bills (Form No. 29) of officers under the rank of Conservator must be supported by journals, which will be written up in such forms as the Conservator may prescribe.

Travelling
allowance bills.
(Form No. 29.)

(ii) Hours of journey should be quoted in the bills—

- (a) When for an absence from headquarters of not more than two consecutive days, daily allowance is claimed for two days.
- (b) When mileage or actual expenses in lieu thereof are claimed.
- (c) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by journey by road or by a halt.

NOTE 1.—The number of miles travelled should be entered in all cases of journeys by road or by boat.

NOTE 2.—Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on Travelling Allowance bills.

3.—When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the remarks column.

(iii) The travelling allowance bills of Conservators will be submitted with the monthly accounts as vouchers, and may be paid without countersignature. Those of other Forest Officers will be countersigned, previous to payment, by the Conservator under whom they are serving. The Conservator may, with the sanction of the Local Government, delegate to Divisional Officers the power of countersigning on his behalf the travelling allowance bills of members of the executive, protective and office staff serving under him.

(iv) The bills of Forest Officers employed in any province or territory where they are not under the control of a Conservator, will be countersigned by such officer as the Local Government or other chief local authority may direct.

(v) Divisional Officers must countersign all the travelling allowance bills and journals of their officers and subordinates before submitting them to the Conservator.

(vi) The officer who countersigns travelling allowance bills must satisfy himself that the charges are justified by the circumstances of the case.

186. The vouchers for charges on account of travelling allowances will be the original bills countersigned by

Voucher or
charges on

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account of
travelling
allowances.

the Conservator or by the officer duly authorised by the Local Government and receipted by the payees. Copies of all travelling allowance bills will be kept in books.

Salaries and
travelling
allowances due
on transfer.

187. Salaries and travelling allowances due to officers on their transfer to another Circle or Division, and paid after their arrival, will be paid from and charged against the budget grant of the Division to which they have been transferred.

Revenue
remittances to
treasuries.

188. All entries in the cash book of "remittances of revenue to treasuries" will be supported by vouchers in the treasury *chalan* or advice list form. The name of the treasury and the treasury number and date of each *chalan* or advice list will invariably be entered in the Cash Book in the column of "Particulars;" and when revenue is remitted to a sub-treasury or tahsil, the name of the district treasury to which it is subordinate must also be given.

Treasury
chalan.

189. (i) Every *chalan* or advice list will be examined and initialled by the Divisional Officer, who must satisfy himself that it bears the Accountant's and the Treasurer's signatures, and if the sum acknowledged is Rs500 or more, the Treasury officer's signature also. *Chalans* for sums paid by cheques against letters-of-credit in favour of the Treasury Officer will not be signed by the Treasurer; the second signature on such *chalans* for sums under Rs500 will be that of the person who may have been nominated to that duty by the District Officer.

(ii) The following particulars will be given in English on the back of each vernacular *chalan* or advice list:—

- (1) Name of sub-treasury or tahsil.
- (2) Amount acknowledged.
- (3) Number and date of Treasury Officer's receipt.
- (4) By what Forest Officer remitted.

Remittance by
postal money
order.

190. The remittance of revenue to treasuries, and also of advances to disbursers, by postal money-orders may be authorised by the Local Government, wherever convenient, under such rules as may be deemed necessary. In such cases an advice list from the Treasury Officer of moneys received will replace the treasury *chalan* referred to in articles 176, 188, and 189; and a post office receipt, with inland money-order acknowledgment, will suffice as a

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ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—continued.

payment voucher under article 176. (*Vide* Circular No. 17-F., dated 26th September 1895.)

191. (i) The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry. Amount of each voucher should be entered in words as well as figures.

(ii) The form for stating an amount in words should be "Rupees only," or "Rupees annas, etc.," the written amount filling the whole space between "Rupees" and "only" or "annas, etc."

192. All corrections and alterations in vouchers should be attested by the initials of the person signing the receipt; any corrections or alterations in the orders of payment must be attested in the same way by the Forest Officer. Corrections and alterations in vouchers.

193. No payment may, under any circumstances, be made on a voucher or order signed by a Clerk instead of the Head of an Office, although, in the absence of the latter, the Clerk may be in the habit of signing letters for him. Nor may any payment be made on a voucher or order signed with a stamp. No letter or order referring to accounts matters shall be recognised by any subordinate, except such letter or order is signed by the Divisional Officer himself. No payment to be made on a voucher or order signed by a Clerk, instead of the Head of an Office.

194. (i) Revenue derived from sales to public Departments will be adjusted by book-transfer.* A statement (Form No. 30) in triplicate will be sent to the officer to whom the produce has been supplied; he will sign and return the original, which will then be used as a voucher (*vide* article 176). Transactions with public Departments. (Form No. 30.)

(ii) A similar procedure will be followed in the case of payments to other Departments. Bills or price-invoices received from a supplying Department should be at once adjusted in the Cash Book by credit to the Department concerned, and by debit to the proper budget sub-head, the duplicate bill or invoice, duly receipted, being promptly returned.

NOTE.—The cost of printing work done at Government Presses for the Forest Department will not be charged to that Department.

* Attention is invited in this connection to the Resolution by the Government of India in the Department of Finance and Commerce No. 4145, dated 28th July 1888, reproduced with amendments up to date in article 95 of the Civil Account Code; also to the Revenue and Agricultural Department's Circular No. 13F., dated 12th July 1897 (Appendix X).

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(iii) The departmental number and date of each bill or invoice for supplies received from another Department, and the date of acceptance of each bill for timber, etc., supplied to another Department, will invariably be quoted in the entries in the divisional cash accounts.

Daily muster
roll and daily
labour bills.
(Form No. 31.)

195. For works executed by labourers on daily or monthly pay, a muster roll must be kept, showing the names of the labourers, the number of days they have worked, rate of pay, and the amount due to each. An abstract submitted in Form No. 31 will be the voucher.

Vouchers for all
other payments
(Form No. 32.)

196. Vouchers for all other payments will be in Form No. 32; but the Accountant General may prescribe such other forms of voucher as he may consider necessary for special cases.

Inter-divisional
adjustments
not allowed.

197. All revenue and expenditure must be recorded at once in the accounts of the Division within which it is collected or incurred, without reference to its origin or object, and no inter-divisional adjustments are allowed. When revenue is collected or expenditure incurred in one Division on account of another, a note should be made outside the accounts if the information is required for departmental purposes.

This article applies only to transactions between Divisions in the same circle of a Province. In the case of transactions between Divisions in different Circles of the same Province, adjustment should be made to enable the results of the working of forests in each Circle to be accurately ascertained.

NOTE.—Adjustment on account of sale proceeds of Hazara (North-West Frontier) timber in the Jhelum and Shahpur Divisions in the Punjab should however be made annually by book transfer in the accounts of the two provinces.

Letters-of-
credit.
(Forms Nos. 19
and 20.)

198. (i) Officers in charge of Divisions will send to the Conservator's office, so as to reach him by the 1st day of the last month in each quarter, applications (Form No. 19) for the letters-of-credit required by them during the ensuing quarter.

(ii) The Conservator will, from them, frame an application (Form No. 20) for the requirements of the Province or Circle, and submit it to the Accountant General signed by himself or a gazetted officer, and not by his Head Clerk

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or other office employee. Advice of the letters-of-credit should reach the officers for whose use they are intended before the commencement of the new quarter. Subsequent transfers of credits from one treasury to another can only be made on application through the Conservator of Forests.

(iii) Letters-of-credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported by the relieved officer to the Treasury Officers concerned.

(iv) A Conservator may, by a written order, empower any individual officer, by name, who holds charge of a Forest Sub-Division or Range, to draw cheques, to any extent that he may specify, against letters-of-credit issued in favour of the Divisional Officer concerned, supplying the former with a cheque-book bearing a different number from that in use by the Divisional Officer, and advising the Treasury Officer thereof.

(v) All letters-of-credit lapse at the close of the financial year; but cheques drawn on or before the 31st of March and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter-of-credit of the official year in which the cheques are drawn. If presented for payment after the 30th of April, their amount will be taken against the letter-of-credit of the year succeeding that in which they are drawn.

199. Officers who are furnished with letters-of-credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments and only for *bona fide* local demands against the Government, and not for the transfer of funds from one Division to another: such transfers of funds can only be made under orders from the Accountant General on application from Conservators. Those officers who have transactions with more than one district treasury will keep a separate cheque book for each. All cheques must be in the hand-writing of the officers drawing them, and should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus "under thirty rupees" will mean that the cheque is for a sum not less than R20 but less than R30; and similarly, "under

Payments in
cash or by
cheque.

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eight hundred rupees" will mean that it is for less than R800, but not less than R700.

Rules regarding
the use of
cheques.

200. Cheque books bearing printed serial numbers will be supplied by the Accountant General on the requisition of the Conservator, to Divisional Officers in such forms and under such rules as that officer may from time to time prescribe. All cheque books must be kept under lock and key. Before bringing a new cheque book into use, the Divisional Officer will advise the Treasury Officer of its number, and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury. No cheque will be issued for a sum of less than R10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, will be refused payment by the Treasury Officer. The date of a lapsed cheque may on no account be altered by the drawing officer, but, when necessary, a fresh cheque should be issued, the lapsed cheque being cancelled and treated as directed in article 203. The counterfoils of cheques may be destroyed three years after the issue of the latter.

Cheques drawn
on sub-treas-
uries or tahsils.

201. (i) Funds may, if required, be obtained by Forest Officers from the sub-treasuries or tahsils subordinate to the district treasuries on which they hold letters-of-credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The Forest Officer will, in such cases, advise the District Treasury Officer from time to time of the probable amount of his drawings, in order that funds may be duly provided, and will communicate to the Sub-Treasury Officer, through the District Treasury Officer, the number of the cheque book to be used.

(ii) Cheques drawn on sub-treasuries or tahsils will be written both in English and in the vernacular used in the Courts of the province in which they are situated.

Entries in the
Cash Book of
cheques drawn.

202. The amounts of cheques drawn will be entered in the Cash Book at once, and the expenditure for which the cheques are drawn will be charged under appropriate heads of service or account.

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203. In the case of a cheque being cancelled, the amount will be charged on the creditor side as a "cancelled cheque," ^{Cancelled cheques.} and the cancelled cheque will be forwarded with the cash account as a voucher. If the expenditure in payment of which the cancelled cheque was drawn has been charged against the appropriate budget head, and it is intended that the cancellation of the cheque shall be a reversal of that payment, the amount of that cheque will be treated as a cash recovery of a service payment and entered in the accounts in the manner prescribed in article 172, the amount of the cancelled cheque being entered on the Creditor side of the Cash Book. But if a fresh cheque be immediately issued in lieu of the cancelled cheque, the amount of the latter will be entered as above on the Creditor side of the Cash Book as a cancelled cheque, and the fresh cheque will be shown on the Debtor side of the Cash Book, the number and date of the cheque in lieu of which it is drawn being quoted in the entry. There will be no fresh charge against the head of service originally debited.

204. (i) When a cheque is reported to have been lost ^{Lost Cheques.} before being cashed, the fact should be reported at once to the Treasury Officer drawn upon. A certificate in the form given below should accompany the report, for signature by the Treasury Officer:—

"Certified that cheque No. , dated , for R reported by the Divisional Forest Officer of to have been drawn by him on this Treasury in the favour of has not been paid and will not be paid if presented hereafter."

Treasury Officer.

Dated the

(ii) A lost cheque will be treated in the accounts in all respects like a cancelled cheque, the treasury certificate being forwarded as voucher in support of the entry of cancellation on the Creditor side of the Cash Account.

205. An account current with each treasury ^{(Form Account current with treasuries. (Form No. 21.)} No. 21) will be kept in a book by all officers holding letters-of-credit, in which will be entered on one side the credits granted, and on the other the cheques, with number, date, name of person in whose favour, and purpose for which drawn.

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The account for each treasury on which a credit is held will be entered on a separate page. This book will be balanced quarterly and signed. In this way it will always be seen how the balance of each letter-of-credit stands at any time, and mistakes in overdrawing money will be avoided.

Register of
Cheques.
(Form No. 22.)

206. In the same book will also be kept a monthly register of cheques drawn from all treasuries on which the officer holds letters-of-credit (Form No. 22), a copy of which will be submitted on the last day of each month (with the Cash Balance Report—see article 151) to the Accountant General and to the Conservator direct.

Advances to
Contractors.
(Form No. 32.)

207. (i) Advances to contractors should only be given in exceptional cases, when no other arrangements can be made for carrying on the work. When an advance is made to a contractor, security must, if possible, be taken for its summary recovery in the event of its not being adjusted by work done. The amount advanced must be charged in the Cash Book as an "Advance Recoverable," and will be supported by the payee's receipt on Voucher Form No. 32.

(ii) All entries of advances, on both sides of the Cash Book must be made in red ink.

Advances to
contractors ex-
ceeding certain
limits to be re-
ported to the
Conservator.

208. The Conservator may from time to time fix the amount up to which, and the circumstances under which, advances may be made to contractors without his previous sanction. The Conservator may also require that all advances made to contractors, exceeding certain limits, must be reported to him.

Recoveries how
adjusted in the
Cash Book.

209. When an advance is recovered (wholly or partially) from a contractor, either by work done or in cash, the amount recovered will be credited in the Cash Book under "Advances Recoverable," and the numbers and dates of the items in which the advances so recovered were originally charged will be quoted in the entry on the Debtor side. If the recovery is the value of work done, such value will be charged *per contra* to the appropriate budget sub-head in the Cash Book, and the charge will be supported by a voucher (see article 196) detailing the work done and the rates, which will be signed by the contractor to show that he acknowledges the correctness of the credit given in his ledger account.

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210. Advances to disbursers will, as regards accounts, be treated in the manner laid down for advances made to contractors. Advances to disbursers.

211. In the event of a portion of an advance proving irrecoverable, the amount may, under the sanction of the Local Government, be written off to the head "Miscellaneous." Irrecoverable advances. If it exceeds Rs. 1,000, the sanction of the Government of India will be required.

212. (i) A bound ledger book (Form No. 33) will be kept for all accounts with contractors and disbursers. On the debtor side will be entered all payments made to them; and on the creditor side the amount of all bills passed to their credit and all sums repaid by them in cash. Contractors' and disbursers' ledger. (Form No. 33.)

(ii) The ledger account is a running account with each contractor and disburser, from which the amount due by or to him can always be easily ascertained.

213. Only one account is opened with each disburser. In the case of a contractor, a fresh account is opened whenever a first advance is made to him for a separate work. Each item charged in the Cash Book under "Advances Recoverable" is posted in the ledger; and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done, or expenditure incurred, is set off against the amount due from the contractor or disburser, as shown in his account in the ledger. Postings in the ledger.

214. The account of each contractor and disburser should be balanced and signed by the Divisional Officer on the last day of each month in which any transaction takes place, unless the Conservator directs that this should be done at other stated intervals. Ledger accounts to be balanced and signed.

215. The pages in the ledger will be numbered consecutively, and there will be an index to the accounts it contains. Each new account opened will bear a number which will be appropriated to that particular account until it is finally closed. The numbers will be given to the accounts in the ledger in consecutive order as they are opened, and will run on in a continuous sequence through successive years. Numbers to be given to ledger accounts.

216. An abstract of the contractors' and disbursers' ledger accounts (Form No. 34) will be submitted with the Abstract of contractors' and

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disbursers'
ledger.
(Form No. 34.)

monthly accounts. In this monthly abstract the contractors' accounts will be first entered in consecutive order and then in similar order the disbursers' accounts. The columns in Form No. 34 will be totalled separately for contractors' and disbursers' accounts, and grand totals of all accounts will be given at the foot of the abstract.

Form No. 34 for
March.

217. The abstracts from the contractors' and disbursers, ledger (Form No. 34) for March in each year will be accompanied by a brief statement explaining the circumstances under which each item outstanding for more than twelve months remains unadjusted, and the steps which have been taken with a view to its early clearance.

Accounts to be
rendered to the
Accountant
General.

218. Divisional Officers will render the following accounts to the Accountant General. They should be despatched as a rule on or before the 5th of the following month, and only for special reasons should despatch be delayed later than the 15th of each month. If despatched on a later date, an explanation of the cause of delay must invariably be forwarded on the 15th to the Accountant General.

- (1) A monthly cash account (in Form No. 25) showing in lump sums for the month—(a) all items of revenue and expenditure which have been entered in detail and credited or debited to budget sub-heads in the Divisional Officer's Cash Book, or in the accounts of the disbursers subordinate to him; (b) all cheques drawn; (c) all revenue remitted to treasuries; (d) all recoveries from and advances made to contractors and disbursers for which separate returns (Forms Nos. 33 and 34) are submitted: all other items of receipt or charge being entered in detail. The Divisional officer must sign a certificate at the foot of the cash account to the effect that the lump sums shown agree with the details in the cash book and also with other subsidiary returns concerned. When the Divisional officer signs the cash account while on tour and cannot give in it the required certificate, this should be furnished separately as soon as he returns to head-quarters.

The following documents will be submitted with the monthly cash account:

- (a) Classified abstract of revenue and expenditure (Form No. 35), in which the items will be classified in accordance with

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the prescribed budget sub-heads, in such detail as may be required by the Accountant General.

A certificate in the following form will be attached to each classified abstract of expenditure, and will be signed by the Divisional Officer:—

"I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could not, with due regard to the interests of the Government service, be avoided. I have satisfied myself that the charges entered in this account have been really paid. Vouchers for all sums above R10 in amount, and all sums paid for refunds; salaries and travelling allowances of both permanent and temporary establishments; rents, rates, and taxes; service postage labels, State telegrams and advances; and for all items adjusted by book transfer with other Departments, are attached to the account. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again."

- (b) Vouchers for each item of expenditure above R10 entered in the classified abstract, and for all charges of whatever amount for refunds; salaries and travelling allowances of both permanent and temporary establishments; rents, rates, and taxes; service postage labels and State telegrams and advances; also for all items of expenditure adjusted by book transfer with other Departments. Vouchers pertaining to each sub-division or range will have a distinguishing letter attached to their numbers.
- (c) Vouchers for each item of payment (including treasury receipts for revenue paid in) entered in the monthly cash account (Form No. 25).
- (2) Monthly schedule of remittances of revenue to treasuries (Form No. 36), with the consolidated treasury receipts. The entries in this statement should show each item of remittance separately, and reference to these items should invariably be made against the entries, in the last column of the consolidated Treasury receipt.

219. On the same day on which the accounts are sent to the Accountant General, the monthly Abstract of Contractors' and Disbursers' Ledger (Form No. 34), with vouchers, will be submitted, in original, by Divisional Officers to the Conservator, who will after making therefrom such notes for information and guidance as might appear to

Forms to be
rendered to the
Conservator.

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ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

him desirable or necessary, forward it, *within ten days of its receipt*, to the Accountant General in whose office it will then be retained. [See also articles 226 and 234.] At the same time Classified Abstracts of Revenue and Expenditure (Form No. 35) will be submitted to the Conservator by Divisional Officers, the items in these classified abstracts being entered in such detail as the Conservator may direct; and monthly returns and accounts of timber and other forest-produce (Forms Nos. 7, 8, 9, 10, 11, 12, 17, and forms under article 110) will be submitted to the Conservator, accompanied by Form No. 38. Forms Nos. 7, 10, 12, the forms prescribed under article 110, and Form No. 38, must contain the information arranged according to working-circles, or such units as may have been fixed under articles 91 and 92.

Accounts of
Rangers and
other disbursers.

220. Officers who do not submit their accounts direct to the Accountant General will close their Cash Books on the 27th day of each month, or on such earlier date as may be necessary, in order to ensure a copy, with the original vouchers and such other accounts as may be prescribed, reaching the officer in charge of the Division in which they are serving or in which their accounts are compiled by the last day of the month. If they do not reach the Divisional Officer in time to be incorporated in the accounts of the month to which they refer, they will be shown in the following month. In the case of the accounts of March in each year, the Divisional Officer should keep open his accounts until receipt of all the accounts of Rangers and other disbursers, in order that all receipts and payments taking place within the official year may, without exception, be brought into the accounts of the year. The Divisional Officer must satisfy himself that the above accounts have been truly and accurately incorporated.

Vernacular
accounts and
vouchers.

221. All vernacular accounts must be accompanied by abstracts in English, and the needful particulars will be entered in English on all vernacular vouchers and signed by the Divisional Officer, when they are forwarded for audit in support of charges entered in the Divisional monthly accounts.

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222. A statement (Form No. 38) showing the monthly revenue and expenditure under each budget head and sub-head, for each working circle or working unit fixed under articles 91 and 92, shall be kept in a book, and be submitted monthly with the timber accounts. In such statements all revenue and expenditure of a general nature should be proportionately allotted to each working-circle or working unit: provided that salaries and allowances of Controlling Officers in administrative charge, as well as those of Executive Officers in charge of ranges, including, in each case, the salaries of their office establishments and the contingent expenses of their offices, shall not be sub-divided, but shall be charged to the administration of the circle, division, or range as the case may be.

Statement of
monthly revenue and
expenditure,
(Form No. 38.)

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PART III.—ACCOUNTS OF CONSERVATORS.

General.

223. (i) The duties of the Conservator with regard to the Forest accounts are to exercise a strict control over the export and sale of timber and other forest-produce, the revenue, and the whole outlay for conservancy and works, and to examine the charges on account of travelling allowances and contingencies.

(ii) The Conservator is specially required to control the adjustment of advances and outstandings on account of revenue.

(iii) Under the authority of the Local Government, the Conservator may, during his absence from head-quarters, delegate all or a portion of his duties with regard to the control of the accounts to the gazetted officer in charge of his office.

(iv) All letters which issue from the Conservator's office sanctioning expenditure or appointments must be signed by the Conservator himself, or by the gazetted officer in charge of his office, but not by the Head Clerk or other office employee.

Inspection of
offices.

224. Each Divisional Forest Office will, if possible, be inspected at least once a year by the Conservator or by the officer in charge of his office: such inspection should extend to records, returns, the inspection reports under article 171 (ii), and the other matters enumerated in Circular No. I-F., dated 17th January 1891 (Appendix IX). A detailed report of each inspection will be made to the Local Government and to the Accountant General in such form as the Local Government may prescribe. All reference to matters other than accounts and prescribed returns should be omitted from the copy of the report which has to be submitted to the Accountant General.

Distribution of
Budget
allotment
among Divi-
sions.

225. On the budget appropriation being finally sanctioned by the Local Government, the Conservator will intimate to Divisional Officers the amount available under each sub-head of expenditure.

Monthly
Abstracts of
Contractors' and
Disbursers'
Ledger.
(Form No. 34.)

226. On receipt from Divisional Officers of the Monthly Abstracts of Contractors' and Disbursers' Ledger (Form No. 34), the Conservator will at once proceed to make therefrom such notes for information and guidance as might appear.

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ACCOUNTS OF CONSERVATORS—continued.

to him desirable or necessary, and will thereafter forward it, without delay, to the Accountant General, in whose office it will then be retained. [See also articles 219 and 234.]

227. As soon as the Divisional classified abstracts of revenue and expenditure (Form No. 35) are received in the Conservator's Office, they will be carefully examined, and the Conservator will notify to the Accountant General, in Form No. 40, any items which he considers open to objection or which are wrongly classified. The Conservator may also address Divisional Officers direct regarding any items on which he requires further information.

Scrutiny of Cash Accounts.

228. The monthly timber and sale returns received from Divisional Officers will be scrutinised and the entries compared with the transactions shown in Form No. 35, the opening and closing balances carefully checked, and the Divisional Officers addressed regarding any discrepancies which may be noticed. If any produce is entered as received during the month, the expenditure on account of which cannot be charged off in the same month, the reason will be briefly recorded in the "Remarks" column against the entry in question.

Scrutiny of Timber and Sale returns.

229. (i) A register in form No. 39 will be kept in the Conservator's Office, showing the distribution of receipts and charges in each year, arranged according to Divisions, under the following heads :—

Register of financial results. (Form No. 39.)

- (a) Timber and other produce removed from the forests by Government agency.
- (b) Other revenue.
- (c) Formation, protection and improvement of forests.

(ii) The revenue will be distributed as follows :—

- Budget head I will be entered under (a).
- Budget heads II, IV, and V under (b).

(iii) The revenue under budget head III will be entered under (a) or (b) according to local circumstances.

(iv) Of the expenditure under "A.—Conservancy and Works,"—

- Budget head I will be entered under (a).
- Budget heads II and IV under (b).
- Budget head VIII under (c).

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ACCOUNTS OF CONSERVATORS—concluded.

(v) The expenditure under the remaining heads of "A (III, V, VI, VII, and IX) and under the heads of "B.—Establishments" will be distributed proportionately under (a), (b), and (c), according to local circumstances.

(vi) The entries in the register will be made once a year as soon as Form No. 67, "Annual Summary of Revenue and Expenditure," has been received from the Accountant General.

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PART IV.—AUDIT BY ACCOUNTANT GENERAL.

230. The duties of the Accountant General with regard to Forest Accounts are as follows :—

Duties of
Accountant
General.

- (a) To issue letters-of-credit on the Conservator's application.
- (b) To audit the monthly accounts submitted by the Divisional Officers.
- (c) To regulate the expenditure within the budget grant sanctioned by the Government of India, and the appropriation made by Local Governments.

231. (i) Any items objected to, or retrenched by, the Accountant General will be entered in an Objection Statement (Form No. 40), which will be forwarded to the Divisional Officer concerned for needful action.* The statement (in original) will be returned, *within a week after receipt*, by the Divisional Officer to the Accountant General, through the Conservator, who will note all corrections and alterations in his copy of the Divisional Classified Abstracts of Revenue and Expenditure.

Objection
statements.
(Form No. 40.)

(ii) A list will be forwarded by the Accountant General to the Conservator each month, showing the dates on which the Objection Statements were sent to each Divisional Officer. The list will be completed and sent back to the Accountant General by the Conservator after all the Objection Statements for the month have been returned.

* The attention of all Forest Officers is specially invited to the following orders of the Government of India in the Financial Department, which are here reprinted for their guidance :—

No. 2958, dated 31st August 1889.

"The Accountant General's objection must prevail absolutely and immediately even to the recovery of erroneous payments, over every authority under that of the Local Government; and if the Local Government overrules an objection by the Accountant General, even temporarily, he should respectfully request it to report the fact to the Government of India."

No. 3009-S.-R., dated 9th July 1898.

From time to time Local Governments and Administrations refer, for the orders of the Government of India, cases in which officers of the Account Department, in pursuance of their duty, raise objections to proceedings or to expenditure as not being within the powers of sanction of the local authorities. To prevent misunderstandings which occasionally arise in the discussion of such matters the Governor General in Council desires that in future such references should invariably be accompanied by a copy of the Account Officer's objection and of any further explanations he may have given in connection with it.

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AUDIT BY ACCOUNTANT GENERAL—concluded.

Additional
accounts may
be called for.

232. In addition to the Cash Accounts, such accounts of revenue due and outstanding, and of timber transactions, will be submitted by the Divisional Officer as the Accountant General may from time to time direct. Copies of all such directions will be forwarded by the Accountant General to Conservators.

Duties of
Accountant
General after
completing
his audit.

233. After completing the audit of the monthly accounts of one province or circle, the Accountant General will prepare summaries of revenue and expenditure for each Division (Form No. 41), a consolidated account current for the whole province or circle (Form No. 42), and a summary of revenue and expenditure of the different Divisions of each circle (Form No. 67). A copy of returns in Forms Nos. 41 and 42 will be furnished to Conservators monthly.

Monthly
Abstract of
Contractors' and
Disbursers'
Ledger.
(Form No. 34.)

234. The monthly Abstracts of Contractors' and Disbursers' Ledgers (Form No. 34) will be forwarded, in original by Conservators, on receipt from Divisional Officers, to the Accountant General, in whose office they will then be retained. [See also articles 219 and 226.]

Accountant
General's
Circulars to be
submitted to the
Government of
India through
Inspector
General.

235. The Accountant General will forward copies of all Circulars issued by him, in connection with the control and audit of Forest Accounts, to the Inspector General, for information and for submission to the Government of India in the Department of Revenue and Agriculture.

CHAPTER V.

OFFICE BUSINESS.

PART I.—GENERAL.

236. Office work should be conducted in such a manner Introduction. that, while a sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible and arranged as best calculated to facilitate reference.

237. Long letters and reports are to be divided into Numbering of paragraphs and marginal references. numbered paragraphs; and if they are of great length, a brief marginal abstract of each paragraph may usefully be added.

238. A group of documents relating to one subject is Definition of "cases" and "files." called a "case." A group of cases referring to one head or division of work may be collected in a "file."

239. On the top of each case will be kept a title-page Title-page of cases. (Form No. 43.) (Form No. 43), on which the register number and subject of the case and the name of the file will be entered. A list of the documents in the case and the general purport of each may be added whenever necessary.

240. The files may be as various as the requirements of Files. each office necessitate. Documents which do not belong to any particular case may be placed in a file designated "Miscellaneous."

241. A register of cases will be kept (Form No. 44) with Case register. (Form No. 44.) a series of numbers commencing on the opening of each financial year. These numbers and the name of the file, if any, will be entered on the title-page (Form No. 43) referred to in article 239.

242. To facilitate the keeping of each case complete in No two subjects to be included in one letter or docket. itself, no two subjects should, as a rule, be included in one letter or docket.

243. Government and Account Department general Government and Account Department general orders and Circulars. orders and circulars will be filed separately, according to number and date, in a "Circular file." If they are received in duplicate, one copy will be placed with the case to which it relates. If only one copy be available, and it has special

Chap. V.

Part. I.

Office Business.

GENERAL—concluded.

reference to any case, a memorandum of its contents will be filed therewith.

Registers of
books and maps.
(Form No. 45.)

244. (i) In each Office a register of books (Form No. 45) must be kept up. The current number of the register and the date of receipt should be entered on each copy. The column of "Remarks" is intended to explain what has become of any copies which may have been lost or otherwise disposed of. The entries in this column should be dated and initialled by the officer to whose office the books belong.

(ii) A separate register for maps will be kept in the same form.

All office
records are
Government
property.

245. All accounts, books, maps, records, and papers of a Forest Office are Government property, and the officer in whose charge they are will make them over to his successor on being relieved of charge, or to his departmental superior whenever they may be demanded.

Civil suits.

246. No civil suit can be instituted or defended on behalf of Government by any officer without the sanction of the Local Government and full compliance with the rules in force concerning Government suits.

Criminal cases.

247. Divisional Officers should, if possible, report to the Conservator before commencing proceedings in any grave or unusual criminal case, and the sanction of the Conservator must be obtained before a Pleader can be retained for the prosecution of any case.

Office Business.

Chap. V.

Part. II.

PART II.—OFFICES OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES.

248. (i) Registers of receipts and issues of correspondence will be kept in the same book (Form No. 46). One book will be kept for correspondence with the Conservator's Office, and another for general correspondence. Registers of correspondence, (Form No. 46.)

(ii) A new series of numbers will be commenced in each register book at the opening of each financial year. Circulars are to be entered in red ink.

249. Vernacular papers may be kept in cases as laid down in article 238, and a register book may be kept up in Form No. 44. Vernacular correspondence.

250. All letters will be opened by the Divisional Officer himself, or by some one duly authorized by him. He will write on them the date of receipt, and will then register them or cause them to be registered. The general register number and the name of the file, if any, to which they belong, will be entered on them at the foot of the docket, as well as the number of the case, thus :—
Register No. 329—XVI-10 of 1922-03.
Station fuel-supply. Procedure on receipt of correspondence.

251. (i) Every year, in the months of July and August the Divisional Officer and his clerks will sort the cases that have been closed for three full years, with a view to destroy those documents which may be considered of no further use. A large bulk of the correspondence may be got rid of by destroying forwarding dockets, enquiries, and reminders. Many of the letters relating to questions which have been settled for three full years can also be destroyed, provided the register books contain all that may be necessary to ascertain regarding them. Destruction of useless documents.

(ii) The original accounts rendered to the Divisional Officer by Sub-divisional Officers and subordinates, and which have been filed in his Office for three full years, should be similarly set aside for destruction. [See also article 170 (c) (b).]

(iii) Such documents as annual or special reports, correspondence relating to boundary questions, to rights and privileges of other persons in the forests, to working-plans and annual plans of operations, and to all subjects affecting the general management and history of the forests included in the Division, as well as all orders of Government and circulars on important subjects, should be carefully preserved.

Chap. V.

Part II.

Office Business.

OFFICES OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES--*concluded.*

(iv) Records in Forms Nos. 21, 22, 24, 25 and 33 should be preserved for the periods specified in the margin. The Register of Reserved Forests (Form No. 1) is an important document and should be continuously retained. Forms Nos. 2, 3, 4, 35, and 38 should be preserved until a working-plan or other report, embodying a complete account of the history and statistics during any period considered, has been prepared or revised for the forests in question. As a general rule, when monthly or annual returns have been reproduced or adequately summarized in printed working-plans or administration reports, the original manuscript forms, if they have been retained for at least three full years in all, may be destroyed.

(v) Those papers which it is proposed to destroy will be submitted to the Conservator on his next visit and his authority will be obtained for their destruction.

252. (i) The above rules apply, as far as practicable, to sub-divisional Offices also.

(ii) Officers who are not provided with clerks will conform, as nearly as possible, to the above rules. They may, under ordinary circumstances, dispense with copying letters, but will in that case make fuller entries of their contents in the register books.

Sub-divi-local
offices and
officers
unprovided
with clerks.

Office Business.

Chap. V.
Part III.

PART III.—CONSERVATORS' OFFICES.

253. Registers of receipts and issues of documents (Form No. 46) must be kept as ordered for Divisional Officers (article 248). There may be as many register books as will suit the requirements of the Office.

Registers of
correspondence.
(Form No. 46.)

254. The rules regarding registry and docketing of correspondence, laid down in article 250, apply generally to Conservators' Offices.

Procedure on
receipt of
correspondence.

255. A register of the distribution of books, circulars, etc., will be kept (Form No. 47).

Register of
distribution of
books and
circulars.
(Form No. 47.)

256. An abstract of all important correspondence will be submitted to the Local Government at the close of each month.

Abstract of
important
correspondence
submitted to
Local
Government.

257. When the Conservator is absent on tour, a list (Form No. 48) of all documents received in and issued from the Office, will be sent to him daily, or as frequently as he may direct, with all letters that cannot be answered without reference to him, and all reports and papers that it is desirable he should see. The Conservator will return the list with his orders.

List of
correspondence
to be sent to the
Conservator
when on tour.
(Form No. 48.)

258. Should the Conservator, while on tour, carry on any official correspondence which has not passed through his Office, he will send there the original letters received and copies of those written by him. He will keep a camp register book for the latter, the entries being numbered consecutively as in the case of other register books.

Correspondence
carried on by
the Conservator
while on tour.

259. Article 251 applies to Conservators' Offices. The Conservator's sanction will be obtained before documents are destroyed.

Destruction of
useless
documents.

260. (i) Should it not be found convenient in Conservators' Offices to employ the system of keeping correspondence in "files" and "cases," the papers may be arranged in monthly files without reference to subjects, each paper in the file being given a consecutive monthly number.

Monthly
registers may be
substituted for
"files" and
"cases," if
preferred.
(Form No. 49.)

(ii) If this system is adopted, monthly registers (Form No. 49) will be necessary, and, for purposes of reference, an annual alphabetical index.

(iii) The month and proceeding number of each letter should be entered on its docket.

Chap. V.

Office Business.

Part IV.

PART IV.—TRANSFER OF CHARGE.

General.

261. On the occasion of a transfer of charge, arrangements must be made by the two officers concerned that the relieving officer is placed in such a position as will enable him to carry on the duties of which he has taken charge in an efficient manner, and with as complete a knowledge of the property entrusted to his charge, the works in progress, and all arrangements made in connection with them, as the circumstances of the case admit.

Transfer report.

262. A transfer report, signed by the relieved and relieving officers, will, on the day of transfer, be submitted to the Conservator in the case of a transfer between two Divisional Officers, and to the Local Government in the case of the transfer of a Conservator's Office. The relieved officer will report the transfer of divisional charge to the officers in charge of the treasuries on which he holds letters-of-credit, and will, at foot of the report, send a specimen of the relieving officer's usual signature, in order that the treasury officers may satisfy themselves as to the validity of the cheques presented by the relieving officer.

Divisional Officers.

263. The following rules relate to Conservators and Divisional Officers. The relieving officer must see that all office books are posted up to date, and, in the case of cash and stock accounts, that the needful vouchers of receipts and issues belonging to the accounts of the current month are made over to him. The relieving officer will make himself acquainted with all outstandings and liabilities on account of the Department, and state that he has done so.

Accounts and vouchers.

Outstandings and liabilities.

Cash.

264. (i) The Cash Book will be closed, and the cash balance will be counted, in the presence of both officers, who will then sign the book.

Certificate of transfer of charge. (Form No. 50.)

(ii) A certificate (Form No. 50) will be made out in duplicate and signed by both officers. These certificates will be forwarded to the Conservator or to the Local Government, and the original will be submitted to the Accountant General.

Timber and forest produce.

265. In the case of a transfer between two Divisional Officers, the relieving officer will take over charge of all timber, bamboos, and other forest produce, for which a

Office Business.

TRANSFER OF CHARGE—concluded.

certificate, in a form similar to that prescribed in article 264 for cash, will be submitted.

266. Besides cash, timber, and forest produce, the following are the main classes of property which ordinarily form the subject of transfers between Divisional Officers:—

- (1) Demarcated reserves.
- (2) Plantations.
- (3) Timber depôts and revenue stations.
- (4) Buildings, roads and bridges.
- (5) Live-stock.
- (6) Machinery, stores, instruments, and tools.
- (7) Books and maps.
- (8) Office records.
- (9) Office furniture.

267. (i) In the transfer report, the relieving officer should state by what means he has satisfied himself of the nature and condition of the different classes of property of which he has taken charge.

Examination of property by relieving officer.

(ii) Live and dead stock and other articles which may be at headquarters, as well as books and maps, office records, and office furniture, should, as a rule, be personally inspected by the relieving officer at the time of transfer, and the fact of this having been done should be stated.

(iii) In the case of property at a distance from headquarters, the registers and other documents in which they are described should be examined.

268. It will rest with the Local Government to prescribe the forms of reports and certificates to be submitted by officers subordinate to Divisional Officers in cases of transfer of charge.

Officers subordinate to Divisional officers.

CHAPTER VI.

ANNUAL REPORTS AND RETURNS.

269. A brief Annual Report, or statement of progress Divisional annual reports and returns. in each Division for the forest year extending from 1st July to 30th June, will be submitted to the Conservator by Divisional Officers, not later than the 15th August, in such a form, with such an arrangement of subjects, and such details as may from time to time be prescribed by him. The report will be accompanied by such of the annual returns in Forms Nos. 51 to 71 detailed in article 271, and by such other returns, as the Conservator may direct.

270. (i) The Conservator will review, in a concise Conservator's Annual Reports. manner, each Divisional Report, and communicate a copy of his review to the Divisional Officer concerned for information and guidance.

(ii) The Conservator will then prepare a short Report for the Circle, exhibiting, in a concise manner, the progress of the work during the year in question, and submit it, not later than the 1st October, to the Local Government, who will, with the usual Resolution thereon, forward it to the Government of India, in the Department of Revenue and Agriculture, so as to be received punctually by the 1st January. A copy of the Conservator's Report will be forwarded, as soon as possible, to the Inspector General of Forests for information, as well as to the Director General of Statistics, Calcutta, the Superintendent of Forest Surveys, and the Honorary Editor of the *Indian Forester*, Dehra Dûn.

(iii) The subjects treated of will be arranged* as follows:—

[*Prescribed maximum limit of report 20 pages.*]

TABLE OF CONTENTS.

CHAPTER I.—*Constitution of State Forests.*

Section 1. Alteration in area.

„ 2. Forest Settlements.

* *Vide* Circular No. 10 F., dated 5th August 1904.

Chap. VI.

Annual Reports and Returns.

- Section 3. Demarcation.
 „ 4. Forest Surveys.

CHAPTER II.—*Management of State Forests.*

Section 1. Regulation of Management.

- Sub-section (a) Preparation and Control of Regular Working-Plans.
 „ (b) Preliminary Working-Plan Reports.
 „ (c) Plans of Operations.

Section 2. Communications and Buildings.

- Sub-section (a) Roads and Bridges.
 „ (b) Buildings.
 „ (c) Miscellaneous Works.

Section 3. Protection of Forests.

- Sub-section (a) General Protection.
 „ (b) Protection from Fire.
 „ (c) Protection from Cattle.
 „ (d) Protection against injuries from Natural Causes.

Section 4. Sylviculture.

- Sub-section (a) Natural Reproduction.
 „ (b) Artificial Reproduction.
 „ (c) Operations for the Improvement of the growing stock.
 „ (d) Experiments.

Section 5. Exploitation.

- Sub-section (a) System of Management—
 (i) Major Forest Produce.
 (ii) Minor Forest Produce.
 „ (i) Agency of Exploitation—
 (i) Departmental Agency.
 (ii) Purchasers.
 (iii) Rights and Privileges.
 (iv) Free grants.
 „ (c) Outturn and Sources of Forest Produce.

CHAPTER III.—*Financial Results.*CHAPTER IV.—*Administration.*CHAPTER V.—*General.*

APPENDICES.

Annual Reports and Returns.

Chap. VI.

(iv) In compiling the report the following principles should be strictly followed:—

1. The maximum limit of 20 pages of print should be printed at the heading of the table of contents and it should not be exceeded unless the writer has previously obtained the permission of the Local Government to exceed it in a particular year.

2. The report should contain only the explanation of really important or suggestive variations in the statistics, and the statement of really noteworthy facts in the history of the year's administration.

3. No mere paraphrasing and reproduction of the statistics should be allowed in the report.

4. All attempts to offer explanations of variations in the figures which are not important or unusual, should be excluded unless the fact alleged in explanation is in itself important enough to demand mention.

5. The idea that it is necessary to say something should be discarded, and it should be recognised that the briefer a report is the better, provided that it says all that is needed for an intelligent comprehension of the meaning of the facts and figures and of the salient features of the year's works.

6. The introduction into the text of large numbers of tables of statistics (usually a reproduction in an abridged form of the statistics in the appendices) detracts from the value and interest of a report while it greatly increases the cost of printing it. *The body of the Report should be almost entirely in narrative form.* It will occasionally be necessary to introduce tables of comparative statistics into the narrative, but such tables should be brief and simple and their number rigidly restricted.

7. The number of maps or diagrams should be restricted; they should be placed at the beginning or end of the volume.

8. Tables of statistics should not be printed side-ways on a page unless distinct economy of space thereby results. The foolscap size lends itself easily to the printing of tables with their heading across instead of along the length of the page.

9. Pages of tabular matter should not be printed with the columns left entirely or almost entirely blank.

10. It is seldom necessary to give in full detail and in separate columns in tables of statistics the corresponding figures for the preceding year. In most cases it will be found sufficient to give corresponding figures for the totals only, by means of one additional line at the foot of the table.

11. Cross references between the statistical tables and the paragraphs discussing them should be given by means of marginal entries on the paragraphs and, if possible, also on the tables themselves.

12. The directions of the Government of India that reports should

be printed in solid pica and extracted matter and appendices in * small pica should be strictly followed.

CHAPTER I.

CONSTITUTION OF STATE FORESTS.

1. ALTERATION IN AREA.

This section should give concisely the areas added or excluded during the year together with the reasons for additions and exclusions. The following four classes of forests should be dealt with (if existing in the Circle.)—(i) Reserved, (ii) Protected, (iii) Unclassed or Public Forest Land and (iv) Leased Forests.

2. FOREST SETTLEMENTS.

The progress made in Forest Settlements will be recorded, the area finally settled during the year, that under settlement and the cost and agency employed. An estimate of the area still to be settled should be added, together with suggestions for the future.

3. DEMARCATION.

The length of boundary demarcated and repaired during the year should be noted, differentiating between external and internal boundaries. The method employed and its cost per mile should be stated and an estimate be made of the work still to be done.

4. FOREST SURVEYS.

A short report by the Superintendent, Forest Surveys, should, where necessary, be entered here, followed by a brief notice of local surveys if undertaken. The section should close with an estimate of the amount of survey work still outstanding.

The chapter should end with a statement of the total expenditure under the head "Constitution of State Forests."

CHAPTER II.

MANAGEMENT OF STATE FORESTS.

1. REGULATION OF MANAGEMENT.

(a)—Preparation and Control of Regular Working-Plans.

Under "Preparation" should be mentioned the area for which new Working-Plans were sanctioned during the year and the area for which

* "Statistical appendices may be printed in small pica or in any of the smaller kinds of type—bourgeois, brevier, minion or nonpareil, as may be found convenient." Home Department Circular No. 643—661, dated 7th March 1906.

Annual Reports and Returns.

Chap. VI.

CHAPTER II—(continued).

1.—REGULATION OF MANAGEMENT—(concluded).

Working-Plans were in compilation. In each case the system of working prescribed or proposed should be recorded; and, in the case of completed plans, the cost per square mile. Under "Control" it should be mentioned whether the prescriptions of existing plans were carried out, and important deviations should be explained and the authority therefor stated.

Revisions of Working-Plans should next be noted and the sub-section should close with an estimate of the area for which Working-Plans are still required and a list of Plans which will lapse within the next three years.

(b)—*Preliminary Working-Plan Reports.*

A brief notice of the reports submitted or under compilation should here be entered.

(c)—*Plans of Operations.*

Important deviations from sanctioned Plans of operation should be explained, and if there exist areas for which no Plans of Operations were drawn up the authority for the omission should be entered.

2. COMMUNICATIONS AND BUILDINGS.

(a)—*Roads and Bridges.*

The sub-section includes tramways, slides and all other forms of export lines.

The information should be subdivided under the heads of "permanent" and "temporary" works. If the works were of some magnitude details of interest may be given regarding their nature.

(b)—*Buildings.*

Here again the information given should differentiate between "permanent" and "temporary" works, but no details are required save for permanent buildings of importance. The cost of permanent and temporary roads and bridges and buildings should only be given in totals.

(c)—*Miscellaneous Works.*

A short paragraph may be devoted to a brief description of any miscellaneous works of interest. Otherwise a brief statement of the cost incurred will suffice.

CHAPTER II—(continued).

3. PROTECTION OF FORESTS.

(a)—General protection.

This sub-section is of importance and the total number of forest offences which came under observation during the year should be compared with the average of those which occurred during the past three years. In the same way the offences of the year under the heads (i) "Injury by fire," (ii) "Unauthorized Felling or Removal of Produce," (iii) "Unauthorized grazing" and (iv) "Other offences" should be compared, the reasons for any marked increase or decrease being given. In another paragraph the number of cases compounded and brought into Court should be considered together with the percentage of convictions obtained. The sub-section should close with remarks as to undetected cases and the nature of the punishments inflicted by the magistracy in important forest cases.

(b)—Protection from fire.

The sub-section should open with a statement of the method employed throughout the Circle and be followed by information as to the area under regular protection, the percentage or success attained and its cost per square mile. The origin of fires should be considered under the following heads:—

- (i) Those originating in departmental fire conservancy operations.
- (ii) Those crossing outer fire traces.
- (iii) Those due to carelessness or accident by outsiders, or to unknown causes.
- (iv) Those originating from intention or malice.

The extension of operations to hitherto unprotected forests should be noted on.

(c)—Protection from cattle.

The percentage of forests open to (i) Grazing, and (ii) Browsing, to the whole area may be mentioned. The number of cattle impounded as compared with the average number of the last three years should be noted and reasons given for any marked change in these numbers. The injury done by cattle, the means taken to prevent such injury and their results should be recorded.

(d)—Protection against injuries from natural causes.

This sub-section should be of interest. Any special danger threatening the forest such as insects, parasites, climbers, snow, etc., should be mentioned, together with the measures taken to avert these dangers.

CHAPTER II—(continued).

4.—SILVICULTURE.

(a)—*Natural reproduction.*

This sub-section is of the greatest importance. It should be divided into reproduction from seed and coppice and so treated that the knowledge of the subject may be increased. To this end bald statements of the fact that reproduction was good, indifferent or bad will not be acceptable unless the reasons are forthcoming. Steps taken or proposed to improve natural reproduction should be noted and some idea given of the area treated and of the operations carried out. The effects of protection in the past should be mentioned and the cost of the work of the year.

(b)—*Artificial reproduction.*

This should be treated under the heads of (i) Regular Plantations (ii) Taungya Plantations and (iii) Cultural Operations. The expenditure as well as the work on each should be considered separately. Cultural operations are those undertaken with a view, not to assist natural reproduction (which is treated of in the previous sub-section), but to replace it; and differ from regular plantations in that they constitute special works such as the filling of blanks in forest land, the sowing or planting up of areas on which bamboo has flowered, et cetera.

(c) *Operations for the improvement of the growing stock.*

This sub-section should deal with operations carried out in favour of the growing stock in natural forests and not with operations on growth induced by artificial reproduction or with those carried out to aid natural reproduction. They will include all weedings, thinnings, cleanings, girdlings and improvement fellings involving the removal of *unsaleable* material. Such operations should be kept distinct from exploitations yielding marketable produce. The area operated on and the cost should be entered.

(d)—*Experiments.*

This sub-section should be devoted to a record of experiments made in the introduction of new species or in the utilization of indigenous growth. A brief but interesting record should here be maintained which may be of great use in extending the scope of economic forestry.

5.—EXPLOITATION.

(a)—SYSTEM OF MANAGEMENT.

(i)—*Major Forest Produce.*

The various systems of exploitation in force under the headings "Clear," "Regeneration," "Selection," "Improvement," "Coppice,"

CHAPTER II—(continued).

5. EXPLOITATION—(concluded).

and "Unregulated" fellings should be stated and any reasons for increase or diminution of area operated on explained.

(ii)—*Minor Forest Produce.*

The system of disposal of minor forest produce should be explained. Grazing permitted for the purpose of producing revenue should be here treated. Efforts made with a view to increase the utilization of minor forest products may be touched on.

(b)—AGENCY OF EXPLOITATION.

(i)—*Departmental Agency.*

The reasons for employing Departmental Agency should be given and the percentage of total outturn extracted by this method. The more important departmental works may be briefly described, including transport by land or water and depôt arrangements. Major and minor produce should be kept separate for the purposes of this sub-section and the total value of disposals of the year should be entered.

(ii)—*Purchasers.*

The sub-section includes permit-holders and a subdivision as regards major and minor produce becomes a necessity. The working of the permit system and the check at revenue and other stations will here be touched on. The total value of the year's sales should be entered.

(iii)—*Rights and Privileges.*

The sub-section should deal with the utilization by right and privilege holders of the produce placed at their disposal, and explain any increase or decline in the demand, as well as the means taken to permit the proper exercise of rights and privileges without damage to the forests. The estimated value of removals should be stated.

(iv)—*Free grants.*

Any large grants made during the year to individuals or communities may be mentioned and the reasons for the grant explained. The estimated total value of the grants should be given.

CHAPTER II—(*concluded*).5. EXPLOITATION—(*concluded*).*(c)—Outturn and sources of Forest Produce.*

This sub-section will summarize by volume, quantity or value all outturn by whatever Agency extracted and should do so by classes of forest (Chapter I. 1) and Classes of produce (Major and Minor). Remarks should be added giving any interesting information that may be available regarding the outturn of valuable timbers and of the more important minor products; also as to the number of cattle for which grazing has been provided.

This Chapter should end with a statement of the total expenditure incurred under Management of State Forests.

CHAPTER III.

FINANCIAL RESULTS.

A comparison should be made of the income and expenditure of the present and the past year and the average of the five preceding years. An analysis should then be made of the income as derived from major and minor produce, of the expenditure (A) incurred on extension, constitution, improvement and exploitation of the forest property, and of that incurred (B) for administrative, executive and protective charges, giving percentages of the whole in each case and at the end the percentage of net income. The extent of outstandings and increase or deficit in stock should be taken into consideration.

CHAPTER IV.

ADMINISTRATION.

The chapter should deal with establishments, services and conduct of officers, casualties and relations between Revenue and Forest officials. The inspection of offices should be briefly reported on. No detail need be given of the charges held by various officers during the year nor of the number of days occupied on tour.

CHAPTER V.

GENERAL.

The chapter should deal with any special matter of interest which does not fall under any of the previous heads.

APPENDICES.

[Returns to
accompany
Conservator's
Annual Report.]

271. (i) The following returns will accompany the Conservator's annual report :—

1. Form 51. { (i) Area of Reserved forests.
(ii) Area of Protected forests.
(iii) Area of Unclassed forests.
(iv) Area of Leased forests.
2. „ 52. Progress made in, and expenditure incurred on, Forest Settlements.
3. „ 53. Demarcation and maintenance of boundaries.
4. „ 54. Forest areas surveyed and under survey.
5. „ 55. Progress made in Working-Plans.
6. „ 56. Communications and Buildings.
7. „ 57. Prosecutions for breaches of Forest rules.
8. „ 58. Area of forest tracts protected from fire.
9. „ 59. Areas open and closed to grazing.
10. „ 60. Value of grazing in State forests.
11. „ 61. Artificial Reproduction.
12. „ 62. Annual statement showing the outturn of timber and fuel.
13. „ 63. Annual statement showing the outturn of minor forest produce.
14. „ 64. Annual account of timber, etc., in depôts and sold locally.
15. „ 65. Annual abstract showing the value of timber and produce at sale depôts.
16. „ 66. Annual abstract showing the value of Live and Dead stock.
17. „ 67. Annual summary of the revenue and expenditure of the different divisions.
18. „ 68. Annual account current.
19. „ 69. Annual statement of outstandings on account of revenue.
20. „ 70. Annual statement of outstandings and liabilities on account of contractors and disbursers.
21. „ 71. Annual statement of financial results.

No additional returns giving in a different form the information contained in the above statements shall be submitted. Any other appendices that may be inserted should be strictly limited to the illustration of important material points mentioned in the Annual Report.

(ii) For the Circles for which the Accountant General is the auditor, he will prepare Forms Nos. 67, 68, and 70, and forward them to the Conservator. These Forms will be inserted in the Annual Report under the Accountant General's signature.

(iii) Forms Nos. 67 to 71 will be prepared for the forest year and be submitted with the Annual Report. Forms Nos. 67 and 68 will also be prepared for the financial year, and will be submitted, as soon as possible after its close, for the information of Local Governments and of the Government of India.

(iv) Except in Forms Nos. 68 to 70, fractions of rupees, square miles, acres, or cubic feet, if exceeding one-half, will be taken as a full rupee, square mile, acre, or cubic foot, as the case may be; if one-half or less, they will be omitted.

Treatment of fractions.

In preparing the prescribed returns appended to annual Reports showing the progress of Forest Administration in provinces which contain more than one Conservator's charge, the figures with details for each Circle should be brought together into a single table, with a grand total for all the circles, instead of separate series of statements for each Circle.

272. Form No. 51 (*Area of Reserved, Protected, Unclassed and Leased Forests.*)—As this form is often referred to for the purpose of ascertaining the area of a particular forest, it may be prepared in detail every * fifth year. During intervening years, only those individual forests should be entered separately in which alterations in area have taken place during the year. For the rest, it will be sufficient to give totals for Divisions, Circles and Provinces. Where such alterations are caused by the mere rectification of previous area figures, it will be convenient to note the fact in a footnote. The form prepared in this manner should not occupy more than two pages for the largest Circle.

Remarks regarding Forms Nos. 51 to 71.

Form No. 52 (*Progress made in, and expenditure incurred on, Forest Settlements.*)—As regards areas already settled at the commencement of the year under report, it will suffice if they are shown in columns (1) and (3) in totals for Divisions only; the detailed information required by columns (2) to (15) being given only for those tracts in which settlement operations had been in progress during the year.

Form No. 53 (*Record of Demarcation and maintenance of Boundaries.*)—As indicated by the heading of column (1), the information given in this form should be confined to totals for each Division, with a grand total for the Circle. The entries in column (5) should equal the total of those in columns (2), (3) and (4); while the eighth column should be

* All forest statements or forms which are required in detail every fifth year should be so prepared for the years 1903-04, 1908-09 and so on.

the total of columns (5), (6), and (7). Column (6) is not intended to include any boundaries which do not require demarcation, as they will be shown in column (7). Where surveys have not been completed, the entries in columns (6) and (7) must be estimated.

Form No. 54 (Forest areas surveyed and under survey).—All that is required is Divisional totals for each class of forests separately. The totals of columns (2), (3), (4), (5), (10), (11), (12), (13), (18), (19), (20), and (21) should show the work done up to date, and this total, added to column 26 (work remaining to be done), should equal the total forest area shown in column (27). Boundary surveys should not be taken into account in calculating the figure to be entered in column (26). When a tract which has already been shown as surveyed is resurveyed in a more elaborate manner, the area entered for the year under the head of the superior survey should be deducted from the area for previous years shown under the head of the inferior survey, the alteration being explained in the column of remarks. Columns 1–17 will be filled in by the Superintendent of Forest surveys and the remainder by the Conservator.

Form No. 55 (Progress made in Working-Plans).—This form is required in Divisional abstract only for each class of forests separately. Columns (2) and (3) should show the area for which regular working-plans have been not only completed, but also sanctioned by the Local Government in accordance with the provisions of the Forest Department Code. Areas for which working-plans, although completed, have not yet been finally sanctioned, should not be entered in these columns. Areas for which working-plans have been compiled should, until such plans have been approved and sanctioned by the Local Government, be entered in column (4) or (5).

Form No. 56 (Communications and Buildings).—A divisional abstract is all that is required; and this abstract should give the necessary particulars in five lines for each Division including the total, thus:—

<i>Buildings</i> (columns 2 and 8).	<i>Roads</i> (columns 4 and 10).
(a) Headquarter houses.	(a) Cart-roads.
(b) Rest-houses.	(b) Bridle-paths.

Annual Reports and Returns.

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<i>Buildings</i> (columns 2 and 8).	<i>Roads</i> (columns 4 and 10).
(c) Houses for subordinate establishments.	(c) Others.
(d) Others.	
Total	Total

Form No. 57 (Register of breaches of Forest Rules).— This form should be prepared in Divisional abstract with three lines and a total for each division.

Form No. 58 (Area of forests protected from Fire).— Information should be given for each Range only, with totals for Divisions and Circles.

Form No. 59 (Area closed and open to Grazing).— This form should be filled in by Divisions only for each class of forests separately.

Form No. 60 (Return of Grazing in State Forests).— Information should be shown separately for each class of forests.

In Form No. 61 the information should be given under the following heads:—

Form No. 61.
Artificial
Reproduction.

- (1) Regular Plantations,
- (2) Taungyas,
- (3) Cultural operations,

in Divisional totals only, with a grand total for the Circle. These heads should be shown in column (2).

The sum total of the column "Charges" will comprise the expenditure under A VIII, and such portions of the expenditure under other sub-heads of VIII in Form No. 67 as should be debited against "sowing and planting."

Forms Nos. 62 and 63 will be prepared from the monthly Forms Nos. 7, 10, 12, and from the Form which may be prescribed under article 110. In Form No. 62 only Divisional totals should be given for each class of forests separately. It is not necessary to show separate figures for the several methods of treatment adopted in exploitation, but, if desired, the outturn of the different classes of timber may be given.

Form No. 62
(Outturn of
timber and
fuel) and Form
No. 63 (Outturn
of minor forest-
produce).

In *Form No. 63* an abstract for the whole Circle, showing the outturn from each class of forests separately, but without details for Divisions, will suffice. The different kinds of produce to be shown separately may be left to

Chap. VI.

Annual Reports and Returns.

Conservators, who will, apart from grazing receipts which should invariably be shown separately), confine themselves to items of revenue which are important in their circles, and show the rest in one entry under the head Miscellaneous.

Form No. 64.
(Balanced
Account of
timber in
depôts and sold
locally.)

Form No. 64 (Account of Timber and produce cut or collected by Government Agency).—Forms Nos. 5, 6, 7 and 9 give the details of all transactions connected with forest produce extracted by Government Agency, as required in Divisional Offices, and Form No. 64 is compiled from these forms. For all purposes of superior control and statistics, it will suffice if the opening balances, the receipts and disposals during the year (taking into account all the various sources),* and the closing balances are given in lump sums for each Division under the main heads of timber, firewood and minor forest produce only. For provinces in which any one kind of wood possesses a special value, such as teak, sandalwood, padouk, etc., transactions in these woods may be shown separately from those in woods of other descriptions.

Value of timber
and produce at
sale depôts
shown in Form
Nos. 65-66.

In preparing Forms Nos. 65 and 66, care should be taken that sufficient allowance is made for deterioration in the value of stock in hand, so that the figures entered at the close of the year may represent its value as correctly as possible.

Value of live
and dead stock.

A concise abstract for the whole Circle will meet all requirements. Two forms are required showing respectively—

No. 65.—Timber and other produce.

No. 66.—Live and dead stock.

Form No. 71.
(Financial
results.)

The entries in Form No. 71 will be an abstract of the entries in the Conservator's register of financial results (Form No. 39).

Conservator to
prescribe the
manner and
detail in which
Forms accom-
panying Divi-
sional Officers'
Reports shall be
kept.

273. The directions in article 272 apply to the forms which accompany the Conservator's Annual Report. It rests with the Conservator to prescribe the manner and detail in

Receipts.

* Received from the forests in depôts and sold locally,
Received by conversion in depôts.
Received by transfer from sale depôts.

Disposals.

Removed by purchasers from depôts.
Sold locally.
Converted in depôts.
Lost or written off as useless.
Used by the Departments.
Transferred to other sale depôts.

which the forms accompanying Divisional Officer's Reports under article 269 shall be kept up.

CLASSIFIED LISTS OF FOREST OFFICERS.

274. Half-yearly classified lists of Forest Officers and Rangers will be * forwarded by Local Governments in print direct to the Superintendent of Government Printing, India, punctually on the 1st February and the 1st August in each year. Five copies of each list should be forwarded at the same time to the Government of India, Department of Revenue and Agriculture. In a province where there is more than one Conservator, the list will be a combined one for all Circles. In the case of the Punjab and Central Provinces, the amalgamated list of Officers of the Imperial Service in the two provinces, will be submitted by the Punjab Government after necessary communication with the Chief Commissioner of the Central Provinces. The lists should be prepared in accordance with Form No. 72, and care should be taken that all abbreviations and symbols denoting the professional training of officers and their qualifications, etc., as well as all other necessary particulars are correctly entered. The dates of appointment "to present grade" should be entered as follows:—

Classified Lists
of Forest
Officers and
Rangers, (Form
No. 72.)

In the case of an officer still holding a provisional substantive appointment, the date should be shown in italics.

In the case of an officer who is permanently substantive, the date of his permanent confirmation in the grade should be entered in roman type, immediately below which should be shown in italics the date of his provisional substantive appointment (if any) to the same grade; provided such provisional appointment lasted for more than three consecutive months and was not interrupted by reversion for more than three consecutive months.

* *Vide* Circulars No. 14 F., dated 19th October, 1904, and No. 13 F., dated 21st June, 1905. (Appendix XXVII).

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Register of Reserved Forests.

[Form No. 1.

[Articles 81, 83, 251.]

FORM No. 1.

FOREST DEPARTMENT.

REGISTER OF RESERVED FORESTS.

Name of Reserve.

CHANDI.

CIVIL DISTRICT or TERRITORY and REVENUE SUB-DIVISION in which situated.

United Provinces of Agra and Oudh, District *Bijnor*, Pargana *Najibabad*.

NUMBER and DATE of GAZETTE NOTIFICATION declaring the area a Reserved or State Forest.

Notification No. 287 of 20th August 1890, published in the *North-Western Provinces and Oudh Gazette* of 25th August 1890, Part II, page 307.*Area statement.**

Particulars.	Area, in acres.	REMARKS.
Forest burdened with rights	4,261	As taken out by Forest Survey Branch from published maps on scale of 4"=1 mile.
Ditto free of rights	1,099	
Roads and paths	67	
Streams	82	
Total area under Forest Department .	5,449	Under Notification No. 34 of 20th August 1889 reduced by 21·12 acres.
Public roads not under Forest Department	108	<i>Vide</i> correspondence ending with No.
Private lands included in Reserve . .	567	
Total area within boundary pillars .	6,124	

*The entries in the above statement are merely by way of example, and any further particulars should be added that it may be desirable to include. The record for each forest will be completed as prescribed in Article 79 and Circular No. $\frac{15}{216-1}$ F., dated 31st August 1896.

Form No. 2.]

Control Book for Working-Plans.

FORM

FOREST DEPARTMENT,

Control Book for the Changa.....

PROVISIONS OF WORKING-PLANS.						RESULT
Year or period for which operations prescribed.	LOCALITY TO BE EXPLOITED.			Nature of felling to be made.	Area, number of trees or quantity of material to be exploited.	Year of working.
	Block or Forest.	Compartment.	Area.			
	Name.	Nos.	Acres.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Changa, Coppice Work

1888-89	Changa	16	207	Coppice with standards.	670 acres.	1888-89.
		17	120			
		49	200			
		50	118			

Changa High Forest

1886-87 to 1889-89	Kannai	Nil	465	Selection : Sissa trees.	2,000 trees annually.	1888-89.
		Daju	205			
		Kokeran	32			
		Jamla	216			
		Fetri	332			
	Chadbenthi		1,472			

Control Book for Working-Plans.

[Form No. 2.

No. 2.

[Articles 91, 92, 94, 251.]

PUNJAB.

Working-Circle of the Lahore Division, Punjab Conservatorship. 1888-89.

OF OPERATIONS.					COMPARISON.		REMARKS.
LOCALITY EXPLOITED.				Area, number of trees, or quantity of material exploited.	Excess.	Deficit.	
Block or Forest. Name. (8)	Com- part- ments. Nos. (9)	Area. Acres. (10)	Nature of fel- lings made. (11)				
				(12)	(13)	(14)	(15)

ing-Circle.

Changa	16	207	Coppice with stand- ards.*	570 acres	Nil.	† 100 acres.	* 18 standards per acre re- served in compartment 16, a larger number not being available. 20 standards per acre re- served in compartments 17, 49 and 50. † Balance available for felling in the following year.
	17	120					
	49	200					
	50	43					

Working-Circle.

Kanni	Nil.	465	Selec- tion: Sissu trees.	455 trees	Nil.	95 ½ trees.	† Not worked, as extrac- tion of timber found to be impossible. Area to be left for present. (Vide letter No. —, dated — from Secre- tary to Conservator.)
Dajn	"	205	"	250 "			§ Sanction of Local Gov- ernment to deficit con- veyed in letter No. —, dated —.
Jamla	"	216	"	260 "			¶ Local Government has sanctioned an extraordi- nary felling of 600 mature trees in this area. (Vide correspondence ending with No. —, dated —, to Conser- vator.)
Fatri	"	120	"	250 "			
Chadbenth (part). ¶	"	542	"	680 "			

Form No. 2.]

Control Book for Working-Plans.

REVERSE OF FORM NO. 2. [Articles 91, 92, 94, 231.]

FOREST DEPARTMENT, PUNJAB.
*Register of Yield and Outturn for the Changa.....Working-Circle, Lahore Division, Punjab Conservatorship,
 for the year 1888-89.*

YEAR.	LOCALITY EXPLOITED.			Nature of fellings made.	Number of trees felled.	OUTTURN—TIMBER AND FUEL.		OUTTURN—OTHER PRODUCE.		REMARKS.
	Block or Forest. Name. (2)	Compartment. No. (3)	Area. Acres. (4)			Kind and quantity. (7)	Volume in cubic feet (solid). (8)	Kind and quantity. (9)	Value (gross). (10)	
(1)				(5)	(6)					(11)
1888-89.	{	Changa .	16, 17, 49, and 50.	570	Coppice with standards.	Sisau logs .	6,480			
						" fuel billets.	648,000			
						" fagots	420,000			
		Whole Circle .	...	...	...	...	...	Grass 1,698 head-loads.	372 810	
						Changa High Forest Working-Circle.				
1888-89.	{	Kanni .	...	465	Selection	15 1,650 Sisau scantlings	825			
						10 1,239 "	515			
						30 1,271 "	1,691			
						410 410 Sisau trees	28,178	Nil.		
		Daju .	...	205	"	260 "	21,826			
		Jamla .	...	216	"	260 "	16,623			
		Fetri .	...	120	"	240 "	15,427			
		Chadbeath .	...	542	"	680 "	52,420			

NOTE.—The column of "Remarks" will indicate loss or waste (incurred in conversion) or other utilisable material [Vide Article 95 (iii).]

Control Book for Working-Plans.

[Form No. 3.]

[Articles 91, 92, 94, 251.]

FORM No. 3.

FOREST DEPARTMENT, BURMA.

YEAR 1888-89.

CONTROL BOOK AND REGISTER OF OUTTURN FOR THE THABYU WORK-
ING-CIRCLE OF THE THARRAWADDY DIVISION, PEGU CONSERVATOR-
SHIP.

[To be used locally wherever girdling operations are prescribed.]

Form No. 3.]

Control Book for Working-Plans.

FORM

FOREST DEPART

Control Book for the Thabyu Working-Circle of the

PROVISIONS OF WORKING-PLAN.									RESULT OF OPER.			
Year or period in which operations are to be carried out.	LOCALITY TO BE EXPLOITED.			Nature of felling or girdling to be made.	Kinds of trees to be felled or girdled.	Trees to be girdled during year or period.	TREES TO BE FELLED DURING YEAR OR PERIOD.		Year of working.	LOCALITY EXPLOITED.		
	Blocks or Forests.	Compartments.	Area in acres.				Girdled trees to be felled.	Ungirdled trees to be felled.		Blocks or Forests.	Compartments.	Area in acres.
(1)	Names. (2)	Nos. (3)	(4)	(5)	(6)	No. (7)	No. (8)	No. (9)	(10)	Nam- es. (11)	Nos. (12)	(13)
1894-95 to 1898-99	Oktau	40	693	Selection felling in manner prescribed in the Work- ing-Plan.	Teak	15,000	Not pre- scribed.	All diseas- ed teak trees and trees of all other kinds that are saleable.	1894-95	Kod-ugwé.	18	572
		29	356						"	"	8	463
		34	476						1895-96	"	40	699
		31	427						"	"	39	356
		30	610						"	"	38	476
		23	657						"	"	31	427
		10	512						"	"	30	610
		1	480						"	"	23	587
		11	394						"	"	10	512
		2	423						1897-97	NIL.	NIL.	...
		2	261						1897-98	Kod-ugwé	4	391
		4	391						"	"	12	564
		12	584						"	"	6	425
		5	506						"	"	7	519
		15	323						1898-99	Kod-ugwé.	1	460
		6	425						"	"	11	364
		7	519						"	"	2	423
		16	672						"	"	3	261
		8	445						...	...	...	...

Result of operations for five years: - 5,000 trees to be girdled; 4,619 actually girdled; deficit 387 trees.

Control Book for Working-Plans.

[Form No. 3]

No. 3.

[Articles 91, 92, 94, 251.]

MENT, BURMA.

Tharrawaddy Division, Pegu Conservatorship.

1888-89.

ACTIONS.					COMPARISON.							
Nature of felling or girdling made.	Kinds of trees felled or girdled.	Trees girdled.	TREES FELLED.		EXCESS.				DEFICIT.			
			Girdled trees felled.	Ungirdled trees felled.	Area in acres.	Trees girdled.	Girdled trees felled.	Ungirdled trees felled.	Area in acres.	Trees girdled.	Girdled trees felled.	Ungirdled trees felled.
(14)	(15)	No. (16)	No. (17)	No. (18)	(19)	No. (20)	No. (21)	No. (22)	(23)	No. (24)	No. (25)	No. (26)
Selection.	Teak	421	30	NIL.								
"	"	228	NIL.	NIL.								
"	"	360										
"	"	220										
"	"	130										
"	"	136										
"	"	240										
"	"	150										
"	"	308										
NIL.	NIL.	NIL.			NIL.	NIL.	...	...	835	387	...	
Selection.	Teak	604										
"	"	62										
"	"	302										
"	"	316										
"	"	400										
"	"	110										
"	"	320										
"	"	260										
...										

Area to be worked 9,035 acres; worked 8,200 acres; deficit 835 acres.

Form No. 3.]

Control Book for Working-Plans.

FORM No.

FOREST DEPART

Register of Outturn for the Thabyu Working Circle of the

Year of working.	Block or Forest worked.	Compartment worked.	Area worked.	Nature of felling made.	TREES GIRDED DURING YEAR.			TREES FELL'D DURING YEAR.		
					Kinds of trees.	Girdled trees standing at commencement of year.	Girdled during year.	Kinds of trees.	Girdled trees felled.	Un-girdled trees felled.
(1)	Name (2)	No. (3)	Acres. (4)	(5)	(6)	No. (7)	No. (8)	(9)	No. (10)	No. (11)
1888-89.	Okhkan .	1	480	Selection of diseased teak and of trees of other saleable kinds.	Teak	4,000	400	Teak .	40	Nil.
	" .	11	384		"	"	110	Nil. .	Nil.	Nil.
	" .	2	423		"	"	220	Nil. .	Nil.	Nil.
	" .	3	291		"	"	280	Nil. .	Nil.	Nil.
	Myaung .	91	533		"	"	Nil.	Teak .	400	12
								Pyinma .	...	20
	" .	92	592		"	"	Nil.	Teak .	300	20
								Pyinma .	...	23
	" .	93	521		"	"	Nil.	Kanyin .	...	16
								Teak .	300	Nil.
Whole Circle.					...	...	...	...	...	...

Note.—The column of "Remarks" will indicate loss or wastage (incurred

Control Book for Working-Plans.

[Form No. 3.]

3—continued.

[Articles 91, 92, 94, 251.]

MENT, BURMA.

Tharrawaddy Division, Pegu Conservatorship.

Year 1888-89.

OUTTURN—TIMBER AND FUEL.		OUTTURN—OTHER PRODUCTS.		Girdled trees standing at the end of the year.	REMARKS.
Description.	Volume in cubic feet (solid).	Kind and quantity.	Value (gross).		
(12)	(13)	(14)	(15)	No. (16)	(17)
			R. G. P.		
{ Full-sized logs . . .	2,000	3,970	} Loss in conversion, 600 c. ft. Minor produce unsaleable.
{ Second-sized logs . .	1,000	..	...	"
Nil.	Nil.	..	...	"
Nil.	Nil.	..	...	"
{ Full-sized logs . . .	16,000	"	} Loss in conversion, 4,000 c. ft. 12 diseased teak trees felled. Loss in conversion, 166 c. ft.
{ Under-sized „ . . .	6,200	..	...	"
Logs	1,040	..	...	"
{ Full-sized logs . . .	9,980	..	...	"
{ Under-sized „ . . .	9,800	"	} Ditto. 1,740 c. ft. Ditto. 270 c. ft. Ditto. 5,000 c. ft. Ditto. 320 c. ft.
Logs	720	..	...	"
„	600	..	...	"
{ Full-sized logs . . .	19,000	..	...	"
{ Under-sized „ . . .	6,000	"	} By right-holders.
Logs	1,000	..	...	"
„	1,100	..	...	"
.....	..	60,000 bam-boos,	150	...	
		25 viss honey .	12	...	
		250 viss obo-root leaves	25	...	
		4,200 bam-boos	

in conversion) on other unutilisable material [vide Article 26 (44).]

Form No. 4.] Record of Works of Reproduction and Improvement.

PROVISIONS OF WORKING-PLAN.		RESULT OF OPERATIONS.		REMARKS.
Locality.	Description of Work.	Cost.	Description of Work.	
	2	3	4	5
				6
<i>Changa Coppice Working Circle.</i>				
Changa coupes, 16 and 17.	20 acres to be planted up with one year old Sal seedlings.	R 300	10 acres only planted with seedlings out of the forest.	R 180
Ditto	Formation of nursery, 40' x 40', for next year's plantations.	15	A nursery 80' x 40' completed.	20
<i>Changa High Forest Working Circle.</i>				
Kanni	10 acres to be planted with one year old Sal seedlings.	150	10 acres planted	160
Whole area.	1,800 yards of cleared line between compartments 15 and 16 to be made into fair-weather cart-road.	1,800	1,500 yards of road constructed.	1,250

FORM No. 4.

FOREST DEPARTMENT, PUNJAB.

Record of Works of Reproduction and Improvement in the Changa-Working Circle, Lahore Division, for the year 1888-89.

[Articles, 91, 92, 94, 251.]

Depôt Register of Receipts of Timber, etc.

[Form No. 5.]

[Articles 95, 97, 98, 102, 272.]

FORM No. 5.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.
Register of Receipts in the Goom Depôt.

Depôt Number.	(1)	Whence received.	(2)	How obtained.	(3)	Date of Receipt.	(4)	Description of Produce.	(5)	Marks.	(6)	Number or quantity.	MEASUREMENTS.			REMARKS.	(11)
													Length.	Girth or scantling.	Cubic feet.		
158		By transfer from the Darjeeling Depôt.		...		June 1884	1st	Bâk scantlings		F. D. 1884.		217	...	...	526		
159		By conversion in Depôt.		...		"	"	Posts Scantlings (Various) slabs, ends and pieces.		...		6,306 287 889	...	...	3,153 646 34		
160		From the Goom Forests.		Selection fel- lings. Clearances.		"	"	Champ scantling. Ditto		...		937 143	...	...	491 107		
		Ditto		Dry and fallen wood		"	"	Logs (various).		...		241	...	...	6,762		
		Ditto		Remeasurement.		"	"	Ditto		...		...	...	...	...

N.B.—In the case of Forest Depôts, the Conservator will issue instructions whether all columns in the Form shall be filled up, or whether any may be left blank.

Form No. 6.]

Depôt Register of Disposals of Timber, etc.

[Articles 95, 97, 98, 272.]

FORM No. 6.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of disposals from the Darjeeling Depôt.

No. of Bill or Pass.	Date.	How disposed of.	Description of produce.	Depôt No. of log, etc.	Marks.	Number or quantity.	MEASUREMENTS.			SELLING RATE.		Amount.	REMARKS.
							Length.	Girth or scantling.	Cubic feet.	At	Per		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
No. 14 of 1884.	4th June	Sold to Executive Engineer, Darjeeling Division.	Oak scantlings.	20	F. D. 1884.	90	20 ft.	12' x 1'	150	Rs	C. ft.	150 0 0	
No. 15 of 1884.		Used by Department in demarcating blocks.	Miscellaneous poles.	21	...	100	...	...	...	...	...	...
		Transferred to Goorn Depôt.	Firewood.	...	...	100 mds.	...	...	...	...	...	...

N.B.—In the case of Forest Depôts, the Conservator will issue instructions whether all columns in the Form shall be filled up, or whether any may be left blank.

Receipts and Issues of Timber, etc., in Depôts.

[Form No. 7.

[Articles 95, 100, 101, 219, 272.]

FORM No. 7.

FOREST DEPARTMENT, PUNJAB, CHAMBA DIVISION.

Receipts and Issues of Timber and other Produce in Depôts during the month of June 1884.

Name of Depôt.	Description of Produce.	ON HAND 1st JUNE 1884.		RECEIVED DURING THE MONTH.			TOTAL.		DISPOSED OF DURING THE MONTH.			BALANCE ON HAND JUNE 1884.		REMARKS.
		No. or cubic quanty.	feet.	When received.	No. or cubic quanty.	feet.	No. or cubic quanty.	feet.	How disposed of.	No. or cubic quanty.	feet.	No. or cubic quanty.	feet.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Kalatoop, Compartment No. 24.	Oak trees	...	...	Windfall.	1	47	1	47	Sawn into nine scantlings.	1	18	...	...
Ditto	Oak scantlings.	...	...	By conversion.	9	13	9	18	Loss in conversion.	...	29	...	...
Kalatoop Depôt.	Sale Ditto	...	...	Kalatoop Forest	9	18	9	18	Sent to Kalatoop Sale Depôt.	9	18	...	...

M 2

CHAMBA:
The 5th July 1884.Deputy Conservator of Forests,
Chamba Division.

Form No. 8.] Sales of Timber, etc., put and collected by Govt. Agency.

[Articles 100, 101, 108, 174, 219.]

FORM No. 8.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Sales during the month of June 1884 of Timber and other Produce cut and collected by Government Agency.

Place of sale.	Budget head.	Description of Produce.	No. or quan- tity.	Cubic feet.	Rate.	Total amount of sale.	Amount ac- tually paid.	Number of logs and pieces, etc., removed.	Number sold, but remaining unremoved.	REMARKS.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sold from Sale Depôts	I a	Oak sawing	50	150	R1 per c.ft.	150	125	90	100 mds.	
Darjeeling Depot	I b	Firewood.	600	...	R25 per %.	150	...	...	...
Do.	I b	Charcoal, mds	200	...	R1 per md.	200	...	...	...
Geompahar do.	I c	Bamboos	2,500	...	R2 per %	50	50	...	...
Do. do.	III	Confiscated rubber, seeds.	25	...	Auction	30	20	...	...
Sold from Forest Depôts.	I a	Oak log	1	80	8 ann. per c.ft.	40	...	1	...	
Fochong Block	I a	Chestnut logs	14	560	8 do. do.	280	280	14	...	
Do.										
TOTAL						890	675	...	...
ADD--Outstandings due from previous months, as per Form No. 11.						100	100	...	...
DEDUCT--Amount realised during the month						990	775	...	...
Balance outstanding on 30th June 1884, as per Form No. 11.						775	...	...	...
TOTAL						215	...	...	...

DARJEELING:

Deputy Conservator of Forests,
Darjeeling Division.

Abstract of amount realised.		
R	a.	%.
880	0	0
325	0	0
50	0	0
15	0	0
20	0	0
TOTAL	775	0

Drift Timber Operations.

[Form No. 8.]

[Articles, 102, 219, 272.]

FORM No. 9.

FOREST DEPARTMENT, BURMA, LOWER CHINDWIN DIVISION.

Account of Drift Timber Operations during the month of June 1884.

Depôt. (1)	Description of Timber. (2)	Balance on 1st June. (3)	Salved during the month. (4)	TOTAL. (5)	Made over to Claimants. (6)	Transferred to Government Account. (7)	Balance on 30th June. (8)	REMARKS. (9)
Thongwa	Teak logs	10	4	14		8	6	...

Form No. 10.] Revenue on Produce removed from Forests by Purchasers.

FORM No. 10.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

[Articles 95, 107, 108, 174, 219, 272.]

Revenue from Timber and other Produce cut, collected, and removed from the Forests by Consumers or purchasers, including Fusture, during the month of June 1884.

Forest Range or Unit.	Forest or Locality.	PRODUCE REMOVED.		Rate.	Amount of revenue.	Amount actually realised during the month.			REALISED UNDER EACH BUDGET SUB-HEAD.			No. and date of Conservator's sanction differing realization of full revenue due. (10)	REMARKS. (11)		
		Description.	Number or quantity.			R	a.	p.	Amount.	Sub-head.	R			a.	p.
Takdah	Poonong block	Chestnut	1	R20	R	a.	p.								
Goompahar	Poonong do.	Dry oak wood	500 cub. ft.	8 sa.	20	0	0	20	0	0					
Do.	Do.	Oak trees	2	R20	250	0	0	250	0	0					
Do.	Do.	{ 80 loads (about 130 mds.)	{ 4 sa. 480	4 sa.	40	0	0	...	...	...	270	0	0	II a
Do.	Do.			Dry wood	20	0	0	20	0	0	30	0	0	0	II b
Do.	Chongtong do	Ballocks, grazing.	4 sa.	120	0	0	0	120	0	0	120	0	0	II d	
Do.	Do.	Canes, permits	10	R6	60	0	0	60	0	0	60	0	0	II e	
TOTAL					510	0	0	470	0	0	470	0	0	...	
ADD—Outstandings due from previous months, as per Form No 11					10	0	0	...	...	...	Abstract of amount realized.			
TOTAL					520	0	0	470	0	0	R				
DEDUCT—Amount realised during the month					470	0	0				II a.	a.	p.		
Balance outstanding on 30th June 1884, as per Form No. 11.					50	0	0				II b.	0	0	0	
											II c.	0	0	0	
											II d.	120	0	0	
											II e.	60	0	0	
TOTAL.											470	0	0	0	

DARJEELING:
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

[Articles 108, 219.]

FORM No. 11.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Outstandings on account of Revenue for the month of June 1884.

Outstandings on account of Revenue.

[Form No. 11.]

(1) Name.	(2) Particulars.	(3) Outstanding on 1st June 1884.			(4) Items on which the revenue is not fully realized during the month.			(5) TOTAL.			(6) No. of items in Cash Book.			(7) RECOVERIES DURING THE MONTH. Amounts.			(8) Balance due to Government on 26th June 1884.			(9) Budget submitted on 26th June 1884.	(10) REMARKS.
		R.	a.	p.	R.	a.	p.	R.	a.	p.	R.	a.	p.	R.	a.	p.	R.	a.	p.		
Executive Engineer, Darjeeling Division.	Oak scantling	100	0	0	150	0	0	250	0	0	2	100	0	100	0	0	150	0	0	I a	
Ditto	1 Oak log	...	...	...	40	0	0	40	0	0	...	...	...	...	...	...	40	0	0	I a	
J. Jones, Esq.	600 maunds firewood.	...	...	...	150	0	0	150	0	0	3	125	0	0	0	0	25	0	0	I b	
Road-Cess Department.	2 Oak trees	...	...	...	40	0	0	40	0	0	...	...	...	...	...	...	40	0	0	II a	
Ditto	1,000 bamboos	10	0	0	...	...	...	10	0	0	...	...	...	...	...	...	10	0	0	II c	
Ram Bux	Cultivation leases for 1883-84, Pochong.	12	0	0	...	...	...	12	0	0	...	...	...	...	...	...	12	0	0	V c	Second instalment due 1st July 1884.
	TOTAL	122	0	0	380	0	0	502	0	0	...	...	...	225	0	0	277	0	0		

DARJEELING:
The 5th July 1884.Deputy Conservator of Forests,
Darjeeling Division.

Form No. 12.] Register of Free Grants of Forest Produce.

[Articles 95, 109, 219, 272.]

FORM No. 12.

FOREST DEPARTMENT, BENGAL.

Register of Free Grants of Forest Produce in the Darjeeling Division.

Authority under which granted. (1)	Range. (2)	Locality. (3)	Name of Grantee. (4)	Purpose for which granted. (5)	PRODUCE GRANTED.			REMARKS. (9)
					Description. (6)	No. or quantity. (7)	Value. (8)	
Government sanction.	Goompahar.	Poobong	J. Jones, Esq.	For the construction of a chanki-dar's house.	Bul tree	1	R a. p. 20 0 0	
Grazing rules	Ditto	Ditto	24 Mandals.	.....	Grazing permit for 500 or 600 head of cattle.		80 0 0	
					Sil poles	820	220 0 0	} Granted in consideration of assistance rendered and labour supplied.
					Sil poles	960	270 0 0	
					Miscellaneous poles.	1,250	150 0 0	
					canes	36	14 0 0	
					Bamboos	No. 2,000	30 0 0	

• Bill Form for Depot use.

[Form No. 13.]

SUGGESTED
FORM No. 13. [Article 105.]
[Bill No. 6
of 1884-85.]

FOREST DEPARTMENT, BENGAL,
DARJEELING DIVISION.
*List of timber or other produce sold
to J. Jones, Esq., from the
Darjeeling Depot.*

Depot No.	Descrip- tion of timber or produce.	MEASURE- MENTS.			Rate.	Amount.	
		L.	G.	C. ft.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
...	Firewood	...	...	...	...	...	...

Forester in charge.
Darjeeling Depot,
The 1st June 1884.

SUGGESTED
FORM No. 13. [Bill No. 6
of 1884-85.]

FOREST DEPARTMENT, BENGAL,
DARJEELING DIVISION.
*List of timber or other produce sold
to J. Jones, Esq., from the
Darjeeling Depot.*

Depot No.	Descrip- tion of timber or produce.	MEASURE- MENTS.			Rate.	Amount.	
		L.	G.	C. ft.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
...	Firewood	...	...	...	...	...	...

Forester in charge.
Darjeeling Depot,
The 1st June 1884.

SUGGESTED
FORM No. 13. [Bill No. 6
of 1884-85.]

FOREST DEPARTMENT, BENGAL,
DARJEELING DIVISION.
*List of timber or other produce sold
to J. Jones, Esq., from the
Darjeeling Depot.*

Depot No.	Descrip- tion of timber or produce.	MEASURE- MENTS.			Rate.	Amount.	
		L.	G.	C. ft.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
...	Firewood	...	...	...	...	...	...

Forester in charge.
Darjeeling Depot,
The 1st June 1884.

Form No. 14.]

Receipt for Price of Timber, etc., sold.

[Article 105.]

SUGGESTED FORM No. 14.

No. 14.
of 1884-85.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Darjeeling Depdt.

Received from J. JONES, Esq., the sum of rupees one hundred and twenty-five only, being price of firewood bought by him, as detailed in Bill No. 6 of 1884-85, in part payment.

No. Cub. ft.

Logs at R

Sleepers at R

Firewood 500 mds. at R25 per cent. R125 0 0

TOTAL R125 0 0

DARJEELING:

The 4th June 1884.

Forester in charge of Depdt.

SUGGESTED FORM No. 14.

No. 14.
of 1884-85.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Darjeeling Depdt.

Received from J. JONES, Esq., the sum of rupees one hundred and twenty-five only, being price of firewood bought by him, as detailed in Bill No. 6 of 1884-85, in part payment.

No. Cub. ft.

Logs at R

Sleepers at R

Firewood 500 mds. at R25 per cent. R125 0 0

TOTAL R125 0 0

DARJEELING:

The 4th June 1884.

Forester in charge of Depdt.

N.B.—When required, this Form may be in triplicate, as Form No. 13.

This form may be utilized for simple receipts.

ORIGINAL.

SUGGESTED FORM No. 15.*

FOREST DEPARTMENT, BENGAL.

Darjeeling Division.

Permit No. 1057.

No. 51 of 1884-85.

Name—Ram Bux.

Residence—Jor Bangalow.

Forest.	Date of expiry of grant.	Description of timber or other produce.	Number or quantity.	Rate.	Amount.	Per- marks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Poomong Block.	4th July	Chestnut tree.	1	R 20	R a. p. 20 0 0	

DARJEELING, }
The 4th June 1884: }
 Forester, }
Darjeeling Division.

* This form should be printed in triplicate.

SUGGESTED FORM No. 15. [Article 103.]

FOREST DEPARTMENT, BENGAL.

Darjeeling Division.

Permit No. 1057.

No. 51 of 1884-85.

Name—Ram Bux.

Residence—Jor Bangalow.

Forest.	Date of expiry of grant.	Description of timber or other produce.	Number or quantity.	Rate.	Amount.	Per- marks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Poomong Block.	4th July	Chestnut tree.	1	R 20	R a. p. 20 0 0	

DARJEELING: }
The 4th June 1884. }
 Forester, }
Darjeeling Division.

Permits.

[Form No. 15.]

Receipts and Issues of Stores, Tools, and Plant, etc. [Form No. 16.]

[illegible]

Form No. 16.] Receipts and Issues of Stores, Tools, and Plant, etc.

[Article III.]

FORM No. 16—continued.

FOREST DEPARTMENT, EASTERN CIRCLE, UPPER BURMA, PYINMANA DIVISION.

Return of Stores, Tools, and Plant on 1st April 1897.

Description.	BALANCE AS PER LAST RETURN.		RECEIPT SINCE LAST RETURN.		TOTAL.		ISSUES SINCE LAST RETURN.		BALANCE.						REMARKS.	
	No. or quantity.	Qty.	No. or quantity.	Rate.	Value.	No. or quantity.	Qty.	Yamethin Sub-division.	Revenue Range.	Leve Range.	Taung-yo Range.	Taung-lan Range.	Office.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Elephant Gear—contd.																
Tail ropes	4	11	..	..	..	15	5	..	..	..	..	..	..	10	10	2 transferred to Working-Plans Division and 3 to Forest Survey Department. Out of 10 tail ropes in stock, 4 are unserviceable.
Neck ropes	6	4	..	..	..	10	5	..	..	..	..	..	..	5	5	2 transferred to Working-Plans Division and 3 to Forest Survey Department.

Receipts and Issues of Stores, Tools, and Plant, etc. [Form No. 18.]													
Chains	3	6	13	8	75	...	9	7	...	...	...	...	4 transferred to Working-Plans Division and 3 to Forest Survey Department.
Fetters	4	9	4	0	36	...	13	7	...	...	...	...	4 transferred to Working-Plans Division and 3 to Forest Survey Department. Out of 6 fetters in stock, 3 are unserviceable.
Buckets	4	...	...	...	...	...	4	1	...	...	...	...	One transferred to Forest Survey Department.
Trap	1	4	...	...	...	...	1	4	...	...	...	...	2 transferred to Working-Plans Division and 2 to Forest Survey Department.
Ropes { Cdr . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	Ditto.
Ropes { Hemp . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	2 transferred to Working-Plans Division and 3 to Forest Survey Department.
Crupper pipes	7	4	...	...	...	...	11	5	...	...	...	...	3 transferred to Working-Plans Division and 3 to Forest Survey Department.
MARKING HAMMERS.													
Property (Government)	1	3	...	...	...	...	1	...	...	...	...	...	1 missing.
Patent	2	1	...	...	...	...	2	...	...	...	...	...
Salvage paid	1	4	...	...	...	...	1	...	...	...	...	...
Reserve boundary (Asoya)	10	...	...	...	...	...	10	...	...	...	...	...
Cog-wheel	1	...	...	...	...	...	1	...	...	...	...	...
Yoni pass	1	...	...	...	...	...	1	...	...	...	...	...
Salvage	1	...	...	...	...	...	1	...	...	...	...	...
Free license	3	...	...	...	...	...	3	...	...	...	...	...
Release Δ	3	...	...	...	...	...	3	...	...	...	...	...
Marking unreserved timber for felling.	4	...	...	...	...	...	4	...	...	...	...	...

Disposal of forest produce and other property seized. [Form No. 17.]

[Articles 145 and 219.]

FORM No. 17.

Forest-produce and other property seized and disposed of during the month.

To be kept up by Range Officers.

FOREST-PRODUCE OR OTHER PROPERTY SEIZED.		Management Accounts.									
Date.	Description.	(3)	(4)	(5)	(6)	(7)	(8)	(9)*	Not disposed of during the month.		REMARKS.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)*	(10)		
(1) 5th April	5 carts 50 sal poles 10 teak scantlings.	Goalpara	...	...	5 carts	{ 5 carts 50 sal poles 10 teak scantlings	...	...	Court case No. dated 8th April.		
(2) 10th "	100 maunds 3 cutch pans	Removed to depot.	...	...	...	{ 100 maunds 100 logs Pyinma 3 boats	...	...	Case No. dated		
(3) 10th "	100 logs Pyinma.	Ditto	3 cutch pans.	...	...	{ 100 logs Pyinma 3 boats	...	...	{ Court case No. dated		
(4) 12th "	3 boats	Kanyin revenue station.	...	...	...	...	...	...	...
(5) 20th "	50 teak logs	Shwegyin	...	50 teak logs.	...	...	...	...	Court case No. dated		
(6) 25th "	50 teak squares 10 carts	Bawbin forest	...	...	...	...	...	...	10 carts		

* Necessary particulars of items in column 9 will be brought forward in the next month's form and shown, in red ink, in columns 1, 2 and 3.

EXPLANATION OF ENTRIES.

Entry No. 1.—Seized on 5th April, 5 carts (private property) and 50 sal poles (Government property). Court decides case on 8th April, confiscates the carts to Government, and Forest Officer takes over poles. Carts are brought on to stock account.

Entry No. 2.—Seized, on 10th April, ten teak scantlings (Government property), in respect of which offence is suspected. Offender not known. Scantlings brought direct on to Form No. 5.

Entry No. 3.—One hundred maunds cutch and 3 pans seized on 10th April. Pans released under section 70 of the Burma Forest Act, 1902.

Entry No. 4.—The cutch brought on to Form No. 5.

Entry No. 5.—The cutch brought on to Form No. 5.

Entry No. 6.—Fifty teak logs, without chain, received on 20th April. Case brought into Court. Property-marks prove logs belong to third person, to whom the Court gives the timber.

Entry No. 7.—Fifty teak squares and ten carts, in respect of which an offence is believed to have occurred, seized on 25th April. Case reported to Magistrate, but undisposed of at close of month.

Form No. 18.]

Budget Estimate.

FORM No. 18.

[Articles 116, 124,
and 125 to 145.]

FOREST DEPARTMENT, BENGAL.

Budget Estimate for the year 1885-86.

BUDGET HEADS. (1)	DARJEELING DIVISION.				
	Actuals, 1883-84. (2)	Sanctioned Estimate, 1884-85. (3)	Revised Estimate, 1884-85. (4)	Budget Estimate, 1885-86. (5)	Amend- ments by Local Govern- ment. (6)
RECEIPT.	R	R	R	R	R
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandal wood					
e. Grass and other minor produce.					
TOTAL I					
II.—Timber and other produce removed from the forest by consumers or purchasers—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Grazing and fodder grass					
e. Other minor produce					
f. Forest stamps					
g. Other items					
h. Commutation fees					
TOTAL II					
III.—Drift and waif wood, and confiscated forest produce.					
TOTAL III					
IV.—Revenue from forest not managed by Government—					
a. Duty on foreign timber and other forest produce.					
b. Revenue from shared and private forests					
TOTAL IV					
V.—Miscellaneous—					
a. Fines and forfeitures					
b. Refunds					
c. Other sources					
TOTAL V					
GRAND TOTAL RECEIPTS					

Budget Estimate.

[Form No. 18.

BUDGET HEADS. (1)	DARJEELING DIVISION.				
	Actuals, 1883-84. (2)	San- ctioned Estimate, 1884-85. (3)	Revised Estimate, 1884-85. (4)	Budget Estimate, 1885-86. (5)	Amend- ments by Local Govern- ment. (6)
EXPENDITURE.	R	R	R	R	R
A.—Conservancy and Works—					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce					
TOTAL A I					
II.—Timber and other produce removed from the forests by consumers or purchasers					
TOTAL A II					
III.—Drift and waif wood and confiscated forest produce					
TOTAL A III					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce					
b. Revenue from shared and private forests					
TOTAL A IV					
V.—Rent of leased forests and payments to shareholders in forests managed by Government					
TOTAL A V					
VI.—Live-stock, stores, tools, and Plant—					
a. Purchase of cattle					
b. Feed and keep of cattle					
c. Purchase of stores, tools, and plant.					
TOTAL A VI					
VII.—Communications and buildings—					
a. Roads and bridges					
b. Buildings					
c. Other works					
TOTAL A VII					

Form No. 18.]

Budget Estimate.

BUDGET HEADS. (1)	DARJEELING DIVISION.				
	Actuals, 1883-84. (2)	San- ctioned Estimate, 1884-85. (3)	Revised Estimate, 1884-85. (4)	Budget Estimate, 1885-86. (5)	Amend- ments by Local Govern- ment. (6)
EXPENDITURE—contd.	R	R	R	R	R
VIII.—Organization, improvement, and extension of forests—					
a. Demarcation					
b. Compensation for land and rights					
c. Surveys					
d. Working plans					
e. Sowing and planting					
f. Protection from fire					
g. Other works					
TOTAL A VIII					
IX.—Miscellaneous—					
a. Law charges					
b. Other charges					
TOTAL A IX					
TOTAL A—CONSERVANCY AND WORKS					
B.—Establishments—					
I.—Salaries—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
e. Deputation and special allowances					
f. Exchange compensation allowance					
TOTAL B I					
II.—Travelling allowances—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
TOTAL B II					
III.—Contingencies—					
a. Stationery					
b. Carriage of tents and records					
c. Bents, rates, and taxes					
d. Pay of Police guards					
e. Official postage					
f. Sundries					
TOTAL B III					
TOTAL B.—ESTABLISHMENT					
GRAND TOTAL OF EXPENDITURE					
SURPLUS OR DEFICIT					

Application for Credits (Divisions).

[Form No. 19.]

FORM No. 19.

[Article 198.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Application for Credits on the undermentioned Treasuries to meet anticipated Expenditure during the 2nd quarter ending 30th September 1884.

Details of the Budget heads. (1)	BUDGET HEADS. (2)	Amount. (3)	REMARKS. (4)
A I	Timber and other produce removed from the forest by Government agency . .	R 3,000	Fuel works.
A II	Timber and other produce removed from the forest by consumers or purchasers . .	...
A III	Drift and waif wood and confiscated forest produce	50	Stacking and carriage of confiscated timber.
A IV	Revenues from forests not managed by Government . . . . .	...
A V	Rent of leased forests and payments to shareholders in forests managed by Government . . . . .	...
A VI	Live-stock, stores, tools and plant . .	250	Carts for fuel work.
A VII	Communications and buildings . .	1,600	{ Goompahar road . . R 1,000
A VIII	Organisation, improvement, and extension of forests	1,850	{ Forest house . . 600
A IX	Miscellaneous	200	{ Demarcation . . 800
B	Salaries	2,700	{ Plantation works . . 500
B II	Travelling allowances	250	{ Other works . . 250
B III	Contingencies	300	
	TOTAL ANTICIPATED EXPENDITURE . .	10,200	
To be granted as follows :—			
On Darjeeling Treasury	R	9,000	
On Kurseong Sub-Treasury	R	500	
On ——— Ditto	R		
On ——— Ditto	R		
	TOTAL CREDITS APPLIED FOR	9,500	
MEMO. OF BALANCE ESTIMATED TO BE IN HAND ON 30th JUNE 1884.			
	Cash R200		
Drawing account, Darjeeling Treasury,	R500		
Ditto, ——— Ditto,	R		
Ditto, ——— Ditto,	R		
Ditto, ——— Ditto,	R	700	
	TOTAL	10,200	

DARJEELING: }
The 1st June 1884. }

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 20.]

Application for Credits (Circles).

FORM No. 20.

[Article 198.]

FOREST DEPARTMENT, BENGAL.

List of Credits required for the quarter ending 30th September 1884.

In whose favour. (1)	Name of Treasury. (2)	Amount. (3)	REMARKS. (4)
		R	
Conservator of Forests, Bengal	Darjeeling . . .	6,000	
Deputy Conservator of Forests, Darjeeling Division	„	9,000	
Deputy Conservator of Forests, Darjeeling Division	Kurseong Sub-Treasury.	500	
	TOTAL .	15,500	Fifteen thousand five hundred only.

DARJEELING: }
The 15th June 1884.

_____,
Conservator of Forests, Bengal.

Copies of this Form will be supplied both in loose sheets and in bound Registers. Those in Registers will be ruled to foot of page, and no space will be left for the officer's signature. A printed slip containing the substance of Article 192 will be pasted on the outer cover of each Register for information and guidance.

Form No. 22.]

Register of Cheques.

FORM No. 22.

[Articles 206, 251.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Cheques drawn during June 1884.

No. of Cheque.	Date.	On what Treasury.	Amount.		FOR USE IN COMP- TROLLER GENERAL'S OFFICE.		REMARKS.
					Date of encashment at Treasury. (5)		
(1)	(2)	(3)	(4)			(6)	
			R	a.	p.		
1056	1st	Darjeeling	1,000	0	0		
1057	30th	"	100	0	0		
1058	30th	"	150	0	0		
		</					

DARJEELING :
The 30th June 1884. }

Deputy Conservator of Forests,
Darjeeling Division.

Copies of this Form will be supplied both in loose sheets and in bound Registers. Those in Registers will be ruled to foot of page, and no space will be left for the officer's signature. A printed slip containing the substance of articles 206 and 218 will be pasted on the outer cover of each Register for information and guidance.

Cash Balance Report.

[Form No. 23.

FORM No. 23.

[Articles 151, 206.]

FOREST DEPARTMENT, BENGAL.

Cash Balance Report of the Darjeeling Division on the last day of June 1884.

		₹	a.	p.
GOVERNMENT CURRENCY NOTES	{ At Rupees 1,000 . . . . .	...	...	...
	" " 500 . . . . .	...	...	...
	" " 100 . . . . .	...	...	...
	" " 50	50	0	0
	" " 20	20	0	0
	" " 10	20	0	0
	" " 5	15	0	0
TOTAL CURRENCY NOTES		105	0	0
SILVER	{ Rupees	44	0	0
	Half Rupees	1	0	0
	Quarter Rupees	2	0	0
	Two-anna pieces	1	0	0
COPPER	{ Double pice	1	8	0
	Single pice	0	8	0
	Half-pice . . . . .	...	...	...
	Pie pieces . . . . .	...	...	...
TOTAL CASH IN HAND		50	0	0
GRAND TOTAL		155	0	0

I hereby certify that the balance in my hands amounted, on the 30th June 1884, to Rupees one hundred and fifty-five only, as shown above, and that I am personally responsible that the said balance was actually in my custody.

DARJEELING :
The 30th June 1884. }

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 24.]

Daily Cash Book.

FORM

Dr. Cash Book of _____, Deputy Conservator of

Date. (1)	No. (2)	PARTICULARS. (3)	Receipts. (4)	Head of Service. (5)
			R a. p.	
1st	1	Cash Balance brought forward	100 0 0	
2nd	2	To Cheque No. 1056 on Darjeeling Treasury	1,100 0 0	Remittance.
		To received by sale of 100 cubic feet oak scantling, at R1 per cubic foot, from Goompahar Depôt, to Executive Engineer, Darjeeling Division, as per Acceptance No. 10, dated 1st June 1884		
4th	3	To 500 maunds firewood delivered to J. Jones, Esq., Darjeeling, from Darjeeling Depôt, at R25 per 100 maunds	100 0 0	I a.
4th	4	To received from Ram Bux, price of one chestnut tree from Tukdah Range, Poomong Block, at R20	125 0 0	I b.
4th	5	To recovered by work done, from Roop Sing, contractor, balance in full of Cr. Item No. 42 of 15th February 1884	50 0 0	II a.
		and in part Cr. Item No. 60 of 20th March 1884	R135 8 0 211 8 0	
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15, dated 20th May 1884	350 0 0	Advance recoverable.
5th	7	To received from Mr. _____, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1884, by deduction from pay bill	50 0 0	Book Transfer.
5th	8	To recovered in cash from _____, Forester, being amount disallowed in Objection Statement to accounts for April 1884, on Item No. 27, on account of excess travelling allowance	20 0 0	Service Funds.
5th	9	To recovered in cash from _____, Forest Ranger, being amount disallowed in Objection Statement to accounts for March 1884, on Item No. 12, on account of excess leave allowance	10 0 0	Recovery of service payments.
30th	10	To recovered from _____, Forest Ranger, by expenditure incurred in Goompahar Range, from 26th May to 25th June 1884, balance in full of Cr. Item No. 35 of 28th April 1884	5 0 0	Vb.
		and in full Cr. Item No. 15 of 15th May 1884	R120 0 0 80 0 0	
30th	11	To revenue collected in the Goompahar Range, from May 26th to June 25th, 1884	200 0 0	Advance recoverable.
30th	12	To Cheque No. 1057 on Darjeeling Treasury	1,000 0 0	Remittance.
30th	13	To " " 1058 " " " "	100 0 0 150 0 0	Ditto.
		TOTAL	3,230 0 0	

DARJEELING : }
The 30th June 1884. }

Daily Cash Book.

[Form No. 24.]

No. 24. [Articles 106, 147, 148, 151, 170, 171, 173, 174, 175, 178, 188, 194, 197, 202, 203, 204, 207, 209, 213, 218, 220, 251.]

Forests, Darjeeling Division, Bengal, for the month of June 1884. Cr.

Date.	No. of		PARTICULARS.	Disburse-	Head of Service.
(6)	Item.	Vou-cher.	(9)	ments.	(11)
(6)	(7)	(8)		(10)	(11)
1st	1	1	By paid part of Divisional Office Establish-	R a. p.	
			ment pay for May 1884	50 0 0	B I d.
1st	2	2	By paid part pay of Forest Establishment		
			for May 1884	300 0 0	B I c.
2nd	3	3	By Book Transfer to Executive Engineer,		
			Darjeeling Division, for cak scantling		
			supplied Bill No. 5, as per Acceptance		
			No. 10, dated 1st June 1884	100 0 0	Book Transfer.
4th	4	4	By paid Noop Singh, contractor,		
			for delivering at Darjeeling		
			Depôt 1,690 mannds firewood,		
			at £17 per 100 mannds R272 0 0		
			and 156 mannds charcoal, at		
			8 annas per mannd „ 78 0 0	350 0 0	A I b.
4th	5	5	By paid by Book Transfer to Mathematical		
			Instrument Department, price of one		
			prismatic compass, as per Bill No. 15 of	50 0 0	A VI c.
			20th May 1884		
5th	6	6	By paid pay of Mr. ———, Deputy Conser-		
			vator of Forests, for May 1884	500 0 0	B I b.
5th	7	1	By paid balance of Divisional Office Estab-		
			lishment pay for May 1884	25 0 0	B I d.
5th	8	7	By revenue paid into Darjeeling Treasury,		
			as per Chalan No. 80 of this date	150 0 0	Remittance.
30th	9	80	By expenditure incurred by ———, Forest		
			Ranger, in Goompahar Range, as per his		
			accounts from 26th May to 25th June 1884.		
30th	10	14G	By amount of revenue of the Goompahar		
			Range, remitted to Darjeeling Treasury—		
		16G	{ Chalan No. 65 of 4th, R190 0 0		
			{ „ „ 85 of 6th, „ 600 0 0		
			{ „ „ 105 of 24th „ 150 0 0	350 0 0	Ditto.
30th	11	17G	By amount of revenue of the Goompahar		
			Range, remitted to Kurseong Tahsil,		
			Darjeeling District, as per Chalan No. 15	50 0 0	Ditto.
			of 15th June 1884		
30th	12	18	By revenue paid into Darjeeling Treasury		
			by Cheque No. 1057, as per Chalan No. 120	100 0 0	Ditto.
			of 30th June		
30th	13	19	By amount advanced to ———, Forest Ranger,		
			Goompahar Range, for current expenses	150 0 0	Advance recover-
30th	14	20	By paid Mr. ———, Deputy Conservator of		
			Forests, Darjeeling Division, the amount of		
			his travelling allowance bill for May 1884.	100 0 0	B II b.
TOTAL				3,075 0 0	
Cash balance in hand on 30th June 1884				155 0 0	
GRAND TOTAL				3,230 0 0	

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 25.]

Monthly Cash Account.

FORM

Dr. *Cash Account of* _____, *Deputy Conservator of*

Date. (1)	No. of Item. (2)	PARTICULARS. (3)	Receipts. (4)	Head of Service. (5)
			<i>R a. p.</i>	
		Cash balance brought forward .	100 0 0	
		To cheques drawn, as per details in form No. 20 submitted	1,250 0 0	Remittance.
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15, dated 20th May 1884 .	50 0 0	Book Transfer.
5th	7	To received from Mr. _____, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncoovenanted Service Family Pension Fund for June 1884, by deduction from pay bill . .	20 0 0	Service Funds.
		To recoveries from contractors and disbursers, as per details in Form No. 29 attached	550 0 0	Advance recoverable.
5th	8	To recovered in cash from, — Forester, being amount disallowed in Objection Statement to accounts for April 1884 on Item No. 27, on account of excess travelling allowance	10 0 0	Recovery of service payment.
		To revenue received during the month, as per details in Form No. 30 attached . .	1,250 0 0	IX.—Forests.
		TOTAL .	3,250 0 0	

The following Statements

Form No. 35 with

Form No. 36 with

Form No. 34 with

(NOTE.—Blank returns should not be submitted, but a note made

Total Rupees three thousand two

Certified that the lump sums shown agree with

Subsidiary returns concerned.

DARJEELING: }

The 5th July 1884.

Monthly Cash Account.

[Form No. 25.]

No. 25.

[Articles 171, 218, 251.]

*Forests, Darjeeling Division, Bengal, for the month of June 1884.**Cr.*

Date. (6)	No. of		PARTICULARS. (9)	Disburse- ments. (10)	Head of Service. (11)
	Item. (7)	Voucher (8)			
				<i>R a. p.</i>	
2nd	3	3	By revenue paid into treasuries, as per details in Form No. 31 attached	1,150 0 0	<i>Remittance.</i>
			By book transfer to Executive Engineer, Darjeeling Division, for oak scantling supplied, Bill No. 5, as per acceptance No. 10, dated 1st June 1884	100 0 0	<i>Book Transfer.</i>
30th	...	...	By amount of advances made to contractors and disbursers, as per details in Form No. 29 attached	150 0 0	<i>Advance recover- able.</i>
			By expenditure charged during the month, as per detail in Form No. 30 attached	1,675 0 0	<i>11—Forests.</i>
			TOTAL	3,075 0 0	
			Cash balance in hand on 30th June 1884	155 0 0	
			GRAND TOTAL	3,230 0 0	

etc., are attached:—

Vouchers.

Chaláns.

Vouchers.

at foot of this statement of the Forms that are blank.)

hundred and thirty only.

the details in the Cash Book and also with other

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 26.]

Salary Bill of Gazetted Officers.

FORM No. 26.

[Articles 176 and 177.]

[ON HALF-SHEET OF FOOLSCAP PAPER.]

Name of Officer

SALARY BILL.

Audit No. Head of service. Division.	Voucher No. for					
	Monthly Rate.			Amount.		
	₹	a.	p.	₹	a.	p.
Received for the month of _____ 190 .						
My pay as _____						
Acting allowance as _____						
Local allowance as _____						
Fixed travelling allowance _____						
Exchange Compensation Allowance on R _____						
@ _____ per cent.						
Gross total claim						
Less Fund deductions, as follows :—						
Uncovenanted Service Family Pension Fund . R						
Bengal and Madras ditto						
General Family Pension Fund						
Hindu Family Annuity Fund						
Postal Insurance Fund (Policy No.)						
Forest Officers' Provident Fund						
Net claim						
Income tax @ 5 pies in the Rupee on R						
Less abatement on R paid for Life Insurance						
(Premium receipt attached).						
Net Tax R						
Net amount payable . R						

(Net amount to be written in words) Rupees

Receipt payment

Dated at

The _____ 190 .

(Signature and official Designation.)

Stamp must be defaced by the Drawer.

Passed for Rupees

This amount of R

has been disbursed by me.

_____, Conservator of Forests,

Disbursing Officer.

_____, Division.

For use in Accountant General's Office.

Admitted

Objected

Auditor

Dated

Assistant Accountant General

One-anna
Receipt
Stamp
for payment
exceeding
₹20-0-0.

Establishment Bill.

[Form No. 27.

FORM No. 27—FULL SHEET. [Articles 176, 178 to 181, 183.]

SALARY BILL OF NON-GAZETTED OFFICERS (SUBORDINATE FOREST SERVICE, OFFICE AND OTHER ESTABLISHMENTS).

Salary List of permanent establishment of the Darjeeling Division for June 1899.

HEAD OF SERVICE B.I.C.—VOUCHER No. 3 OF JULY 1899.

1	2	3	4	5	6	7	8	9
Name of incumbent.	Name and pay of post.	Pay, acting and leave allowance, claimed separately.	Pay, acting or leave allowance, held over for future payment.	Fines.	Net charge.	Fund and other deductions.	Income tax.*	Signature or Remarks.†
		R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.	
Rangers.								
Babu L. S.	Ranger, 3rd grade, Rs100.	50 0 0	50 0 0	...	...	...	...	On three months' sick leave from 1st June 1899. Office Order No. , dated
Mr. E. B. C.	Ranger, 4th grade, officiating 3rd grade.	80 0 0 20 0 0	...	...	100 0 0	(a) 10 0 0	1 4 0	Officiating in the 3rd grade of Rangers from 1st June 1899, vice L. S. on sick leave: Office Order No. , dated
Babu S. S.	Ranger, 5th grade, officiating 4th grade.	60 0 0 16 0 0	...	...	76 0 0	(b) 20 0 0	(c) 1 4 0	(a) Uncovenanted Service Family Pension Fund. Officiating in the 4th grade of Rangers from 1st June 1899, vice Mr. C.: Office Order No. , dated (b) First instalment of advance of pay. (c) On Rs90, vide copy of Life Insurance premium receipt for Rs16 attached.
" R. S.	Ranger, 6th grade, officiating 5th grade.	50 0 0 12 0 0	...	...	62 0 0	...	1 4 8	Officiating in the 5th grade of Rangers from 1st June 1899, vice S. S. temporarily promoted to the 4th grade of Ranger, vide Conservator. Office Order No. , dated
Deputy Ranger.								

Form No. 38.]

Periodical Increment Certificate.

FORM NO. 28.

Periodical Increment Certificate.

[To be filled up and attached to Form No. 27 whenever a periodical increment is drawn for the first time. *Vide* Note (4) on Form No. 27.]
 Certified that the officers named below are allowed the sanctioned periodical increments from the dates cited in column 8 for approved service:—

- (1) Having been the incumbents of the appointments indicated for not less than _____ year from the date in column 7, after deducting periods of suspension for misconduct and of absence on leave without pay.
 (2) Being entitled to the increments as shown in the explanatory memo. attached.

Name of Incumbent.	Whether substantive or acting.	APPOINTMENT.		RATE OF INCREMENT.		Date of last increment (not of appointment, to post).	Date of present increment.	Pay after present increment.	SUSPENDED FOR MISCONDUCT.		LEAVE WITHOUT ALLOWANCE.	
		Maximum.	Minimum.	Annual.	Biennial.				From	To	From	To
1	2	3	4	5	6	7	8	9	10	11	12	13

N.B.—The figures (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo. should be submitted in any case in which an increment is given otherwise than for continuous service of the prescribed period.

Head of Office.

Travelling Allowance Bill.

[Form No. 29.]

FORM No. 29. [Articles 176, 185, and 186.]

ON _____

FOREST DEPARTMENT, BENGAL.

HEAD OF } B II b.
SERVICE }{ VOUCHER No. 20
{ OF JUNE 1884.*Travelling Allowance Bill of Mr. _____, Assistant Conservator,
Darjeeling Division, for the month of May 1884.*

Date of Journey.	Maximum pay of appointment.	JOURNEYS.		NO. OF MILES.			No. of days.	REMARKS.
		From	To	By rail.	By dak.	By Steamer Boat.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
28th	Calcutta .	Damukdea	116	...	...	...	By E. B. Ry. Co. „ State Ry.
29th	Damukdea .	Siliguri .	196	...	...	...
30th	Siliguri .	Scnada .	...	38	...	...
31st	At Sonada .	.....	...	...	...	1	
			TOTAL .	312	38	...	1	

	R	a.	p.	
196 miles by rail, at double 1st class fare	39	4	0	
116 miles by rail, at 3 annas per mile .	21	12	0	<i>Assistant Conservator, Darjeeling Division.</i>
38 miles by dak, at 8 annas per mile .	19	0	0	
By ^{Steamer} Boat . . . . .	...	...	...
1 day, at R10 per day	10	0	0	[Countersigned for Rupees
TOTAL	90	0	0	

Conservator of Forests, Bengal.

DARJEELING : }
 The 1st June 1884. } Passed for R(90) ninety only. _____ *Conservator,*
 DARJEELING : } _____ *Division.*
 The 20th June 1884. }

* Here enter the purpose of the journey, such as "tour," "transfer," etc.

Form No. 29.]

Travelling Allowance Bill.

FORM No. 29—continued (on reverse).

Received the amount of rupees

ninety only.

Assistant Conservator of Forests.

This amount of rupees (90) ninety only has
been disbursed by me.

*Deputy Conservator of Forests,
Darjeeling Division.*

The 30th June 1884.

Form No. 31.]

Daily Labour Voucher.

HEAD OF } A VII a. } FORM No. 31.
 SERVICE. } FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.
Daily labour on making bridle-path in Poojong block, Goompahar Range, from 15th to 24th June 1884.

[Articles 176, 195.]
 VOUCHER No. 119
 OF JUNE 1884.

PARTICULARS OF WORK. (1)	PROGRESS.			Description of work and materials. (5)	No. (6)	RATE.		AMOUNT.		SIGNATURES OR REMARKS. (11)	
	Previous. (2)	Now exhibited. (3)	Total. (4)			At (7)	Per 8 (8)	Per item.	Per work.		
								(9)	(10)		
Excavating path from Goompahar to Poo- jong. Conservator's sanction No. 5 of 1884-85.	2 miles 62 chains.	87 chains.	3 miles 19 chains.	Men.	240	4 as.	day	R	a. p.	Paid through Ran Sing, Mate.	
								60	0		0
TOTAL							60		0		0

This amount of Rupees sixty has been disbursed by me.

Forest Ranger,

Passed for Rupees (60) sixty only.

GOOMPAHAR: }
 The 24th June 1884: } Deputy Conservator of Forest,
 Darjeeling Division

[Copies of this Form will be supplied both in loose sheets and in bound Registers. Those in Registers will be ruled to foot of page and no space will be left for the Officer's signature. A printed slip containing the substance of articles 176 and 195 will be pasted on the outer cover of each Register, for information and guidance.]

Form No. 33.]

Contractors' and Disbursers' Ledger.

[Articles 212 to 215, 218, 251.]

FORM NO. 33.

CONTRACTOR'S AND DISBURSERS' LEDGER.

Account No. 5.

Dr. Roop Singh, Contractor, in account with Darjeeling Forest Division. Cr.
Delivery of Firewood at Darjeeling. Contract dated 1st January 1884.

Date. (1)	Cash book Cr. Item No. (2)	Particulars of advances made. (3)	Amount. (4) R a. p.	Date. (5)	Cash book Dr. Item No. (6)	Particulars of advances recovered. (7)	Amount. (8) R a. p.
1st April 1884	...	To balance brought forward— Paid Cr. item No. 42, 1884, 16th February 1884 135 8 0 Full Cr. item No. 60, dated 20th March 1884 500 0 0 TOTAL	635 8 0	30th June 1884	...	By value of work done, as per Cr. item No. 4 380 0 0 Balance 255 8 0	380 0 0 255 8 0
1st July 1884	...	To balance brought forward— Full Cr. item No. 60, dated 20th March 1884 385 8 0 TOTAL	385 8 0	...	...	TOTAL	635 8 0
						Signed Deputy Commissioner.	

Account No. 6.

Dr. Mr. , Forest Ranger, Disburser, in account with Darjeeling Forest Division. Cr.
Current expenses in Goompahar Range.

Date. (1)	Cash book Cr. Item No. (2)	Particulars of advances made. (3)	Amount. (4) R a. p.	Date. (5)	Cash book Dr. Item No. (6)	Particulars of advances recovered. (7)	Amount. (8) R a. p.
1st June 1884	...	To balance brought forward— Part Cr. item No. 36, dated 16th May 1884 120 0 0 Full Cr. item No. 15, dated 16th May 1884 80 0 0 Advanced 13	200 0 0 100 0 0 300 0 0	30th June 1884	10	By expenditure incurred, as per account from 28th March 1884 to 30th June 1884 Loss—Expenditure out of revenue 300 0 0 Balance 100 0 0	300 0 0 100 0 0 200 0 0
30th June 1884	...	TOTAL	300 0 0	30th June 1884	...	TOTAL	200 0 0
1st July 1884	...	To balance brought forward— Full Cr. item No. 13, dated 30th June 1884 180 0 0 TOTAL	180 0 0	...	...	Signed Deputy Commissioner.	300 0 0

Contractors' and Disbursers' Ledger Abstract. [Form No. 34.]

[Articles 216 to 219, 226, 234.]

FORM No. 34.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Abstract of entries in the Contractors' and Disbursers' Ledger during June 1884.

Number of Accounts Ledger.			DEPARTMENT DEBIT.										DEPARTMENT CREDIT.					BALANCE DUE.		BANKERS.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)		(10)	(11)		(12)		(13)		(14)	(15)		
	NAME AND RANK.	Particulars of Work	Balance due from last month.	No. of Items in Cash Book.	No. and Dates of Orders received.	Receiv- ed in cash supplies or work done during the month.	TOTAL.	Balance owed from last month.	No. of Items in Cash Book.	Payments during month.	TOTAL.	Contractor By Disburser.	Contractor To Disburser.								
5	Roop Singh Ranger .	Delivering firewood at Darjeeling.	...	5	No. 1, dated 31st May 1884.	350 0 0 510	0 0 635	8 0	...	...	635 8 0	...	...	...	...	...	...	...	...
7	Per Box .	Collecting seeds .	...	...	...	...	...	25 0 0	...	...	25 0 0	...	...	...	...	...	...	...	...
		TOTAL CONTRACTORS	...	...	...	350 0 0 510	0 0 660	8 0	...	...	660 8 0	...	...	...	...	...	...	...	...
8	Mr. Forest Ranger .	Disburser, Goompahar Range .	...	10	No. 4, dated 10th May 1884.	200 0 0 200	0 0 260	0 0	13	150 0 0	350 0 0	...	...	...	...	...	...	...	...
8	Habu E. Forester.	Disburser, Tukdih Range .	...	...	...	...	...	100 0 0	...	...	100 0 0	...	...	...	...	...	...	...	...
		TOTAL DISBURSERS	...	...	...	200 0 0 200	0 0 300	0 0	...	150 0 0	450 0 0	...	...	...	...	...	...	...	...
		TOTAL	...	...	...	550 0 0 560	0 0 960	8 0	...	150 0 0	1,110 8 0	...	...	...	...	...	...	...	...

DARJEELING: }
The 5th July 1884. }
Deputy Conservator of Forests,
Darjeeling Division.

Form No. 35.] Classified Abstract of Revenue and Expenditure.

FORM No. 35. [Articles 172, 218, 219, 227, 228, 281.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Classified Abstract of Revenue and Expenditure during June 1884.

NOTE.—The items in this Abstract should be arranged in accordance with the prescribed Budget heads and sub-heads.

No. of Item in Cash Book.	Items.	Amount.	Total of Budget sub-head.	REMARKS.
(1)	(2)	(3)	(4)	(5)
	REVENUE—			
	I. a.	R. a. p.	R. a. p.	
2	Price of 60 pieces, 100 cubic feet, oak scantling at Rs 1 per c. ft. sold from Goompahar depôt to Executive Engineer, Darjeeling Division, as per acceptance No. 10, dated 1st June 1884	100 0 0		
11	Price of 14 chestnut logs containing 660 c. ft., at Rs 8-0 per c. ft., sold from Pooibong Block to Karim Bux	280 0 0		
	I. b.		380 0 0	I. a.
3	Price of 500 maunds firewood sold to J. Jones, Esq., from Darjeeling depôt, at Rs 2 6 per 100 maunds	126 0 0		
11	Price of 200 maunds of charcoal sold to Dhuubeer from Goompahar depôt, at Rs 1 per maund	20 0 0		
	I. c.		325 0	I. b.
11	Price of 2,500 bamboos sold from Goompahar depôt, at Rs 3 per 100, to various persons	50 0 0		
	II. a.		50 0 0	I. c.
4	Price of one chestnut tree sold from Tukdah Range, Poomong Block, to Ram Bux.—Permit No. 51	20 0 0		
1	Price of 600 cubic feet dry oak wood sold from Goompahar Range, Pooibong Block, at 8 annas per cubic foot to various persons	260 0 0		
	II. b.		270 0 0	II. a.
11	Permit Nos. 25 to 30, for 40 cooly loads of dry wood from Goompahar Range, Pooibong block, at 8 annas per cooly load	20 0 0		
	II. d.		20 0 0	II. b.
11	Grazing of 420 bullocks in Chongtong Block, Goompahar Range, during June, at 4 annas per head	120 0 0		
	II. e.		120 0 0	II. d.
11	Permits Nos. 31 to 40 for cane from Pooibong Block, Goompahar Range, during June 1884, at Rs 6 per permit	60 0 0		
	III.		60 0 0	II. e.
11	Price of 28 seers confiscated rubber sold from Goompahar depôt by auction	20 0 0		
	F. b.		20 0 0	III.
9	Recovery from—, Forest Ranger, amount disallowed in Objection Statement for March 1884, on item No. 15, on account of excess leave allowance.	5 0 0		
			5 0 0	F. b.
	TOTAL REVENUE		1,250 0 0	One thousand two hundred and fifty only.

Classified Abstract of Revenue and Expenditure. [Form No. 35.]

FORM No. 35—*contd.*

No. in Cash Book of		Items.	Amount.	Total of Budget sub-head.	REMARKS.
(1)	(2)	(3)	(4)	(5)	(6)
9	10 G	EXPENDITURE <i>A. I. a.</i> Paid Singher, sawing and delivering in Goompahar depôt 4,000 running feet inch-planking, at Rs 4 per 100 feet	<i>R a. p.</i> 180 0 0	<i>R a. p.</i> 180 0 0	<i>A. I. a.</i>
4	4	<i>A. I. b.</i> Paid Roop Singh, contractor, delivering in Darjeeling depôt 1,600 maunds firewood, at Rs 17 per 100 maunds <i>R 272</i> —do.—166 mds. charcoal, at 8 annas per md. <i>R 78</i>	350 0 0	350 0 0	<i>A. I. b.</i>
9	13 G	<i>A. III.</i> Paid carriage of 100 cubic feet confiscated oak scantling to Goompahar depôt, distance 5 miles, by contract	10 0 0	10 0 0	<i>A. III.</i>
...	6	<i>A. VI. c.</i> Paid Mathematical Instrument Department price of a prismatic compass, Bill No. 15 of 20th May 1884	50 0 0	50 0 0	<i>A. VI. c.</i>
9	11 G.	<i>A. VII. a.</i> Paid daily labour, through Ram Sing, for earth-work on bridle path in Poobong Block, 37 chains, Conservator's sanction No. 5 of 1884-85	60 0 0	60 0 0	<i>A. VII. a.</i>
9	8 G.	<i>A. VIII. e.</i> Paid temporary establishment of Poobong Plantation for May 1884	45 0 0	45 0 0	<i>A. VIII. d.</i>
		Total A . . . . .	...	685 0 0	
6	8	<i>B. I. b.</i> Paid Mr. —, Deputy Conservator of Forests, pay for May 1884	500 0 0	500 0 0	<i>B. I. b.</i>
2	2	<i>B. I. c.</i> Paid part pay of Forest establishment for May 1884	300 0 0	300 0 0	<i>B. I. c.</i>
1 and 7	1	<i>B. I. d.</i> Paid pay of office establishment for May 1884	75 0 0	75 0 0	<i>B. I. d.</i>
14	20	<i>B. II. b.</i> Paid travelling allowance bill of Mr. —, Deputy Conservator, for May 1884	100 0 0	100 0 0	<i>B. II. b.</i>
9	12 G.	<i>B. II. c.</i> Paid travelling allowance bill of —, Forester, Goompahar Range, for April 1884	4 0 0	4 0 0	<i>B. II. c.</i>
9	8 G.	<i>B. III. e.</i> Paid bearing postage on 10 covers	1 0 0	1 0 0	<i>B. III. e.</i>
		Total B . . . . .	...	980 0 0	
		GRAND TOTAL EXPENDITURE . . . . .	...	1,675 0 0 One thousand six hundred and seventy-five only.	

DARJEELING;

The 5th July 1884. }

Deputy Conservator of Forests,
Darjeeling Division.

NOTE.—The certificate required by article 218 of the Code will invariably be attached to the Classified Abstract of expenditure forwarded to the Accountant General.

(i) Sufficient details should be given in column 3 to enable the charges to be at once understood and checked.

(ii) The authority for charges lying outside the powers of sanction of the officer submitting the accounts should invariably be quoted in the "remarks" column.

(iii) Whenever expenditure on any work is spread over two or more months, the total previous expenditure on such work should be noted in the remarks column before beginning to enter the items expended during the month.

Form No. 36.] Schedule of Revenue Remittances to Treasuries.

[Article 218.]

FORM No. 36.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Schedule of Remittances of Revenue to Treasuries during June 1884.

Date when remitted. (1)	Number of item or chalan. (2)	Name of Treasury. (3)	By whom remitted. (4)	Amount. (5)	REMARKS. (6)
				<i>Rs a. p.</i>	
5th . .	7	Darjeeling . .	.....	150 0 0	
30th . .	14G.	Ditto . .	.....	100 0 0	
	15G.	Ditto . .	.....	600 0 0	
	16G.	Ditto . .	.....	150 0 0	
	17G.	Kurseong Tahsil .	.....	50 0 0	
	18	Darjeeling . .	.....	100 0 0	Cheque No. 1.
			TOTAL	1,150 0 0	
				One thousand one hundred and fifty only.	

.....
Deputy Conservator of Forests,
Darjeeling Division.

DARJEELING: }
The 5th July 1884. }

NOTE.—Copies of this form will be supplied both in loose sheets and in bound Registers. Those in Registers will be ruled to foot of page, and no space will be left for the Officer's signature. A printed slip containing the substance of article 218 will be pasted on the outer cover of each Register for information and guidance.

Record of Sanctioned Works.

[Form No. 37.]

FORM No. 37.

[Article 165.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Record of Sanctioned Works.

FOREST RANGE— (1)	Goompahar.
NATURE OF WORK— (2)	Construction of bridle-path in Poobong Block.
NUMBER AND DATE OF SANCTION— (3)	5, of 10th April 1884, of Conservator.
AMOUNT SANCTIONED— (4)	Rs 250.

Month. (1)	Particulars of Expenditure. (2)	Amount. (3)		
		R.	a.	p.
April 1884 .	Item No. 12, Voucher No. 4 G.—Paid daily labour through Ram Singh, mate, for 82 chains	24	0	0
May „ .	Items Nos. 7 and 19, Vouchers Nos. 7 G. and 22 G.—Paid through Ram Singh, mate, for daily labour on 2 miles 30 chains	160	0	0
June „ .	Item No. 9, Voucher No. 11 G.—Paid through Ram Singh, mate, for daily labour on 37 chains	60	0	0
	TOTAL .	244	0	0

Completion report sent to Conservator under letter No. 210, dated 5th July 1884.

DARJEELING :
The 5th July 1884. }

Deputy Conservator of Forests,
Darjeeling Division.

NOTE.—This Form should be printed on both sides of the paper.

Form No. 38.] Register of Revenue and Expenditure in Forest Units.

FORM No. 38.

[Articles 94, 219, 222, 251.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Revenue and Expenditure in each Forest Unit during June 1884.

BUDGET HEADS.	Goompa- har.	Rangbal.	Takdah.			Total as per Classified Abstract.	REMARKS.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Revenue	I	R 755	R ...	R ...		R 755	
	a.						
	b.						
	c.						
	d.						
	e.						
	II	450	...	20		470	
	a.						
	b.						
	c.						
	d.						
	e.						
	f.						
	g.						
	h.						
Expendi- ture.	III	20	...	...		20	
	IV . . . . .	...	...	...		...
	a.						
	b.						
	V	5	...	...		5	
	a.						
	b.						
	c.						
	Total Revenue . . .	1,230	...	20	...	1,250	
	A. I	530	...	...		530	
	a.						
	b.						
	c.						
	d.						
	e.						
	II . . . . .	...	...	...		...
	III	10	...	...		10	
	IV . . . . .	...	...	...		...
	a.						
	b.						
	V . . . . .	...	...	...		...
	VI	17	17	16		50	
	a.						
	b.						
	c.						
Carried forward . .		557	17	16		590	

Register of Revenue and Expenditure in Forest Units. (Form No. 38.)

FORM No. 38—continued.

Register of Revenue and Expenditure in each Forest Unit during June
1884—contd.

BUDGET HEADS.	Goempha- har.	Rangbui.	Tukdah.			Total as per Classified Abstract.	REMARKS.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brought forward	R 557	R 17	R 16			H 590	
VII	60	...	...			60	
a.							
b.							
c.							
VIII	45	...	...			45	
a.							
b.							
c.							
d.							
e.							
f.							
g.							
IX	...	...	...			...
a.							
b.							
Total A.	662	17	16			695	
Expendi- ture— contd.	B. I	342	291	242		875	
a.							
b.							
c.							
d.							
e.							
f.							
II	37	33	34			104	
a.							
b.							
c.							
d.							
III	1	...	...			1	
a.							
b.							
c.							
d.							
e.							
f.							
Total B.	390	324	276			980	
Total Expenditure	1,042	341	292			1,675	

Deputy Conservator of Forests,
Darjeeling Division

Objection Statement.

[Form No. 40.]

[Articles 227, 231.]

FORM No. 40.

FOREST DEPARTMENT, BENGAL.

Objection Statement to the Accounts of the Darjeeling Division for the month of June 1884.

No. of item in Cash Book, and whether on Dr. or Cr. side.	Date.	Particulars.	Amount entered in objection book.		Nature of objection.	Explanations.	Conservator's recommendation and Accountant General's orders.
(1)	(2)	(3)	£	a. p.	(5)	(6)	(7)
Dr. Nos. 5 and 10. Cr. No. 13.	4th and 30th.	Cash account.—Form No. 22. Items under "Advances recoverable."			The total only should have been entered—see article 213 (1).		

CALCUTTA: } Assistant Accountant General, }
 The 20th July 1884. } (Forests.) }
 Conservator of Forests.

Form No. 41.] Summary of Revenue and Expenditure.

FORM No. 41.

[Article 233.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Summary of Revenue and Expenditure to the end of June 1884.

BUDGET HEADS. REVENUE. (1)	Estimate for 1884-85. (2)	Revenue to end of May 1884. (3)			Revenue during June 1884. (4)			Total Revenue to end of June 1884. (5)		
		R	a.	P.	R	a.	P.	R	a.	P.
I.—TIMBER AND OTHER PRO- DUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—										
a. Timber										
b. Firewood and charcoal										
c. Bamboos										
d. Sandalwood										
e. Grass and other minor pro- duce.										
II.—TIMBER AND OTHER PRO- DUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—										
a. Timber										
b. Firewood and charcoal										
c. Bamboos										
d. Grazing and fodder grass										
e. Other minor produce										
f. Forest stamps										
g. Other items										
h. Commutation fees										
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRO- DUCE.										
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERN- MENT:—										
a. Duty on foreign timber and other forest produce.										
b. Revenue from shamed and private forests.										
V.—MISCELLANEOUS:—										
a. Fines and forfeitures										
b. Refunds										
c. Other sources										
• TOTAL REVENUE										

The CALCUTTA: 1884.

Assistant Accountant General,
(Forests).

Summary of Revenue and Expenditure.

[Form No. 41.]

FORM No. 41—continued.

BUDGET HEADS. EXPENDITURE. (1)	Estimate for 1894-95. (2)		Expenditure to end of May 1894. (3)		Expenditure during June 1894. (4)		Total Expenditure to end of June 1894. (5)	
	R		R	a. p.	R	a. p.	R	a. p.
<i>A.—Conservancy and Works.</i>								
I.—TIMBER AND OTHER PRO- DUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—								
a. Timber								
b. Firewood and charcoal								
c. Bamboos								
d. Sandalwood								
e. Grass and other minor produce.								
II.—TIMBER AND OTHER PRO- DUCE REMOVED FROM THE FORESTS BY CON- SUMERS OR PURCHASERS.								
III.—DRIFT AND WAIL WOOD AND CONFISCATED FOREST PRODUCE.								
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOV- ERNMENT:—								
a. Duty on foreign timber and other forest produce.								
b. Revenue from shared and private forests.								
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHARE- HOLDERS IN FORESTS MANAGED BY GOVERN- MENT.								
VI.—LIVE-STOCK, STORES, TOOLS, AND PLANT:—								
a. Purchase of cattle								
b. Feed and keep of cattle								
c. Purchase of stores, tools and plant.								
VII.—COMMUNICATIONS AND BUILD- INGS:—								
a. Roads and bridges								
b. Buildings								
c. Other works								
VIII.—ORGANIZATION, IMPROVE- MENT, AND EXTENSION OF FORESTS:—								
a. Demonstration								
b. Compensation for land and rights.								
c. Surveys								
d. Working-plans								
e. Sowing and planting								
f. Protection from fire								
g. Other works								
CARRIED OVER								

Form No. 41.] Summary of Revenue and Expenditure.

FORM No. 41—concluded.

BUDGET HEADS. EXPENDITURE. (1)	Estimate for 1884-85. (2)	Expenditure to end of May 1884. (3)			Expenditure during June 1884. (4)			Total Expenditure to end of June 1884. (5)		
		R	a.	p.	R	a.	p.	R	a.	p.
Brought over . . .										
IX.—MISCELLANEOUS :—										
a. Low charges . . .										
b. Other charges . . .										
TOTAL A.—CONSERVANCY AND WORKS.										
B.—Establishments.										
I.—SALARIES.										
a. Conservators . . .										
b. Superior officers . . .										
c. Subordinate forest and depot establishments.										
d. Office establishments										
e. Deputation and special al- lowances.										
f. Exchange compensation al- lowance.										
II.—TRAVELLING ALLOWANCES :—										
a. Conservators . . .										
b. Superior officers . . .										
c. Subordinate forest and depot establishments.										
d. Office establishments . .										
III.—CONTINGENCIES :—										
a. Stationery . . .										
b. Carriage of tents and records.										
c. Rents, rates, and taxes . .										
d. Pay of police guards . . .										
e. Official postage . . .										
f. Sundries . . .										
TOTAL B.—ESTABLISHMENTS.										
GRAND TOTAL OF ALL EX- PENDITURE.										

CALCUTTA :

The _____ 1884.

Assistant Accountant General,
(Forests).

Monthly Account Current.

[Form No. 42.]

[Article 233.]

FORM No. 42.

Dr. Account Current of the Forest Department, Bengal, for June 1884. Cr.

	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
To Cash balance									
" Revenue as per Summary									
" Service Funds									
" Deposits									
" Forest Cash Remittances, Local :—									
Forest cheques drawn									
Inter-divisional transfers									
" Advances recoverable									
" Suspense									
" Account current (other Govern- ments).									
" Inter-departmental transfers									
" Cash balance									
TOTAL

Calcutta :

The 1884.

Assistant Accountant General,
(Forest).

Form No. 43.]Title-page of Cases.

FORM No. 43.

[Articles 239 and 241.]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

NAME OF FILE—Station Fuel-supply.

CASE No. 3 of 1884-85.

SUBJECT.

Indents from Residents.

No. 329.—Indent of Mr. J. Jones for 500 maunds firewood.

No. 350.—Indent of Executive Engineer for 50 maunds charcoal.

Form No. 45.]

Register of Books and Maps.

FORM No. 45.

[Article 244.]

*Register of ^{Books}
Maps* in the Office of the Darjeeling Division, Forest Department,
Bengal.

No. (1)	Date of receipt. (2)	No. of copies. (3)	Title or Designation. (4)	REMARKS. (5)

FORM No. 47.

[Article 255.

Register of distribution of Books, Circulars, etc., from the Office of the Conservator of Forests, Bengal, during 1884-85.

Date.	Whence received.	Description.	Number received.	How disposed of.										Remarks.
				Dardel- sing Divi- sion.	Ker- sing Divi- sion.	Teesa Divi- sion.	Jalpai- sing Divi- sion.	Buxar Divi- sion.	Pala- sing Divi- sion.	Sunder- sing Divi- sion.	Chitta- sing Divi- sion.	Hazari- sing Divi- sion.	Total number disposed of.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

Conservator's Tour List of Correspondence. [Form No. 48.

[Article 257.]

FORM No. 48.

List of Documents received in and issued from the Office of the Conservator of Forests, Bengal, on the 1st June 1884.

Date of receipt or issue. (1)	DOCUMENTS RECEIVED OR ISSUED.		From or to whom. (4)	Subject. (5)	How disposed of. (6)	Conservator's orders. (7)
	No. (2)	Date. (3)				

Form No. 49.]

Conservator's Register of Proceedings.

[Article 280.]

FORM No. 49.

Register of Proceedings in the Office of the Conservator of Forests, Bengal, for the month of June 1884.

Proceedings Nos. (1)	Subject and order. (2)	Date of previous orders. (3)

Certificate of Transfer of Charge.

[Form No. 50.]

FORM No. 50.

[Articles 264 to 268.]

FOREST DEPARTMENT, BENGAL.

*Certificate of Transfer of Charge of the Office of— Conservator of Forests,
Darjeeling Division.*

DARJEELING,
1st June 1884.

I certify that I received charge of the (Darjeeling Division) from Mr. _____
(Deputy) Conservator, on the forenoon of this first day of June 1884.

I received* the sum of rupees one hundred only, the cash balance, as shown by the
Cash Book on this date.

I have examined all the office books and found them posted up to date.

I have received the needful vouchers belonging to the accounts of the current month,
and have made myself acquainted with all outstandings and liabilities on account of the
Department.

I have examined the live and dead-stock, as well as the books, maps, office records, and
office furniture at head quarters; and have examined the depôt registers, which I have
found posted up to date.

I have received one cheque book No. 44, unused, as well as cheque book No. 43, con-
taining cheques Nos. 1056 to 1075. The counterfoils of the previous cheques have been
written up.

Countersigned _____

*Consrv. of Forests,
Relieved Officer.*

(_____) *Consrv. of Forests,
Relieving Officer.*

* Vide articles 264 and 265 of the Code.

Form No. 51.] Area of Resvd., Leased, Proctd., and Unclassed State Forests.

[Articles 369, 371, 372.]

FORM No. 51.

Area of Reserved Forests, Protected Forests, and Unclassed or Public Forest Land, and Leased Forests, 1893-94.

Division.	Range.	Civil District or Territory.	Name of Forest.	Area of 1st JULY 1893.		ADDED DURING THE YEAR.	EXCLUDED OR DEDUCTED FROM THE YEAR TO OTHER HEADS.	Area of 31st JUNE 1894.		Number and date of Notif. and of addition or transfer, etc.	REMARKS.
				Acres.	Equivalent in square miles.	Acres.	Acres.	Acres.	Equivalent in square miles.		
Darjeeling	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	...	Darjeeling	Goornahar.	7,438	12	1,145	...	8,583	13	243 of 25th Mar. 1894.	710 acres. Rectification of area.
		Ditto	Tukdah	10,467	16	...	2,951	7,516	12	...	Rectification—See paragraph—of Annual Report.
		Ditto	Rungbul	5,657	9	...	...	5,657	9	...	
Teesta			Total	23,592	37	1,145	2,951	21,786	34	...	
	...	*	*	*	*	*	*	*	*	...	
			GRAND TOTAL	1,898,042	2,967	2,570	26,631	1,863,981	2,945	...	

Darjeeling: }
 The 15th September 1894. }
 Conservator of Forests, Bengal.

Form No. 53.]

Demarcation of Boundaries.

[Articles 289, 271, 272.]

FORM No. 53.

Record of Demarcation and Maintenance of Boundaries.

DIVISION.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	EXPENDITURE ON DEMARCATION DURING THE YEAR.		REMARKS.
									On new work.	On repairs.	
		Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	R.	R.	(11)
Tharrawaddy		6	101	84	161	...	313	474	...	...

N.B.—Boundaries include, besides the outer perimeter, the limits of enclosures of private or other lands within the forests, but not the limits of sub-divisions, such as compartments, coupes.

Forest Surveys.

[Form No. 54.

FORM No. 54.

STATEMENT OF FOREST AREAS SURVEYED AND UNDER SURVEY.

Form No. 54.]

Forest Surveys.

FOR

Statement of Forest areas surveyed in

[illegible]

Form No. 55.]

Progress made in Working-Plans.

[Articles 269, 271, 272.]

FORM No. 55.

Progress made in Working-Plans.

DIVISION.	AREAS FOR WHICH WORKING-PLANS HAVE BEEN SANCTIONED BY LOCAL GOVT.		AREAS FOR WHICH WORKING-PLANS ARE BEING COMPILED.		Areas for which Working-Plans have still to be taken in hand.	Total Forest Area, as in Form No. 46.	Entire cost, per square mile, of Working-Plans completed.	REMARKS.
	At commencement of year.	During year.	At commencement of year.	Taken in hand during year.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Sq. miles.	Sq. miles.	Sq. miles.	Sq. miles.	Sq. miles.	Sq. miles.	R	
				<i>Reserved Forests.</i>				
				<i>Protected Forests.</i>				
				<i>Unclassed Forests.</i>				
				<i>Leased Forests.</i>				

Communications and Buildings.

[Form No. 56.

[Articles 269, 271, 272.]

FORM No. 56.

Communications and Buildings.

NEW WORK UNDERTAKEN DURING THE YEAR.														REPAIRS EXECUTED DURING THE YEAR.														REMARKS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
DIVISION.		BUILDINGS.						ROADS AND PATHS.						BUILDINGS.						ROADS AND PATHS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
		Description of building.	(2)	(3)	(4)	(5)	(6)	Total expended on new work.	(7)	(8)	(9)	(10)	Length of Road or Path.	(11)	Expenditure incurred.	(12)	(13)	(14)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															

Form No. 57.]

Breaches of Forest Rules.

[Articles 269, 271, 272.]

FORM No. 57.

FOREST DEPARTMENT, BENGAL.

Register of breaches of Forest Rules during 1887-88.

Forest Divisions.	Cases pending from 1886-87.	NEW CASES OF THE YEAR.						DISPOSED OF DURING THE YEAR.										Cases pending at close of year.
		Injury to forest produce by fire. (3)	Unauthorized felling or appropriation of forest produce. (4)	Grazing without permission, or trespassing which is prohibited. (5)	Other offences. (6)	Total new cases of the year. (7)	Total Cases.		CONVICTIONS.		ACQUITTALES.		TOTAL.					
							Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				
(1)	(2)						(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)				
Darjeeling .	A .	1	6	7	...	20	21	19	28	1	2	20	30	1				
	B .	2	...	14	39	100	111	69	127	...	...	69	127	42		
	C .	...	3	89	7	108	...	69	...	...	...	...	...	...
	Total .	3	9	110	67	232	132	88	165	1	2	89	167	43				
Jalpaiguri .	A .	...	...	...	...	...	...	...	...	...	...	...	...	...
	B .	...	...	...	...	...	...	...	...	...	...	...	...	...
	C .	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total .	...	...	...	...	...	...	...	...	...	...	...	...	...
and so on																		
GRAND TOTAL	A	...	...	...	...	...	...	...	...	...	...	...	...	...
	B	...	...	...	...	...	...	...	...	...	...	...	...	...
	C	...	...	...	...	...	...	...	...	...	...	...	...	...

DARJEELING:

The 15th September 1888. }

Conservator of Forests, Bengal.

N. B.—A means cases taken into court.
 B means cases disposed of under section 67 of Indian Forest Act, 1878.
 C means undetected cases.

Forest tracts protected from Fire.

[Form No. 58.]

[Articles 262, 271, 272.]

FORM No. 58.

FOREST DEPARTMENT, BENGAL.

Area of Forest tracts * protected from Fire during 1883-84.

Division. (1)	Forest Tracts. (2)	Year in which protection commenced. (3)	Area protected during 1882-83. (4)	Area attempted to be protected. (5)	Failures. (6)	Area actually protected. (7)	Cost. (8)	Remarks. (9)
			Acrea.	Acrea.	Acrea.	Acrea.	R.	
Buxa .	Borojhar .	*	*	*	*	*	*	
	Buxa .	1879-80	...	15,980	640	14,720	316	
	Buxa .	1876-77	53,980	92,160	640	91,520	8,550	
	Raidak .	1879-80	...	12,800	10,000	2,800	...	
	Dhampara .	1879-80	...	7,040	...	7,040	...	
	Bholka .	1877-78	5,760	12,800	...	12,800	974	
		*	*	*	*	*	*	
	TOTAL	...	106,758	487,676	34,731	422,945	18,288	

* Only areas under regular protection should be shown.

DRAWING: 49 }
The 15th June 1884.

Conservator of Forests, Bengal.

Form No. 61.]

Artificial Reproduction.

[Articles 269, 271, 272.]

FORM No. 61.
FOREST DEPARTMENT, BENGAL.
Artificial reproduction.

DIVISION.	Kind of Plantation.	AREA IN ACRES.				EXPENDITURE DURING THE YEAR.			TOTAL EXPENDITURE FROM COMMENCEMENT.		Revenue during the year.	Total reve- nue from date of creation of plantation.	REMARKS.
		On 1st July 1904.	Added during the year.	Excluded during the year.	Area on 30th June 1905.	Creation.	Up-keep.	Creation.	Up-keep.				
1	2	.3	4	5	6	7	8	9	10	11	12	13	
	REGULAR.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Total Regular Plantations.												
	TANGUYA.												
	Total Tanguya Plantations.												
	CULTURAL OPERATIONS.												
	Total Cultural Operations.												

Note.—Up-keep includes cleanings, weeding, thinning, filling up blanks, etc. Cultural operations are defined in the memorandum appended to Circular No. 10-E, dated the 6th August 1904.

Conservator of Forests, Bengal.

Outturn of Timber and Fuel.

[Form No. 62.]

EXHIBIT NO. 10.

FOREST DEPARTMENT, BENGAL.

Outturn (in cubic feet, solid) of Timber and Fuel during the year 1883-84, and agency of exploitation.

TIMBER IN THE BOUGH, LOGS.			TIMBER IN THE BOUGH, POLES.			SAWS OR SQUARE TIMBER.			MISCELLANEOUS.			FUEL.			TOTAL		
(1) Division.	(2) Government.	(3) Purchasers.	(4) Free Grantees.	(5) Right-holders.	(6) Total.	(7) Government.	(8) Purchasers.	(9) Free Grantees.	(10) Right-holders.	(11) Total.	(12) Government.	(13) Purchasers.	(14) Free Grantees.	(15) Right-holders.	(16) Total.	(17) Outturn.	(18) Remarks.
c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.	c. ft.

I.—Reserved Forests.

Total																											
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

II.—Protected Forests.

Total																											
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

III.—Unclassed State Forests.

Total																											
-------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

IV.—Leased Forests.

Total																											
GRAND TOTAL																											

Charcoal should be shown by its equivalent in fuel, the quantity of wood consumed in producing it being entered in cubic feet solid. In Remarks column of this form, it should be shown which of the figures entered in it are actuals and which are only estimates, it being also noted in the latter case how figures have been arrived at.

DARJEELING :

The 15th June 1884.

Conservator of Forests, Bengal.

• Form No. 68.]

Outturn of Minor Forest Produce.

[Articles 269, 271, 272.]

FORM No. 68.

FOREST DEPARTMENT, BENGAL.

Outturn of Minor Forest Produce.

Description of produce. (1)	PRODUCE REMOVED OR UTILIZED.										REMARKS. (12)
	BY GOVERNMENT AGENTS.		BY PURCHASERS.		BY FARM OWNERS.		BY RIGHT-HOLDERS.		TOTAL.		
	Quantity. (2)	Value. (3)	Quantity. (4)	Value. (5)	Quantity. (6)	Value. (7)	Quantity. (8)	Value. (9)	Quantity. (10)	Value. (11)	
<i>I.—Reserved Forests.</i>											
TOTAL											
<i>II.—Protected Forests.</i>											
TOTAL											
<i>III.—Unclassified State Forests.</i>											
TOTAL											
<i>IV.—Leased Forests.</i>											
TOTAL											
GRAND TOTAL											

In the Remarks column of this form it should be shown which of the figures entered in it are actuals and which are only estimates, it being also noted in the latter case how the figures have been arrived at.

Dated: 1864.

The 25th June 1864.

Conservator of Forests, Bengal.

Account of Timber, etc., in Depôts, and sold locally. [Form No. 64.]

[Articles 269, 271, 272.]

FORM No. 64.

FOREST DEPARTMENT, BENGAL.

Account of Timber and other produce cut or collected by Government agency and brought to depôts, sold locally, or otherwise disposed of during the year.

Name of Division.	Balance at commencement of the year in forests and sale depôts.	Received during the year.	Total.	Disposed of during the year.	Balance in hand at close of the year in forests and sale depôts.
(1)	(2)	(3)	(4)	(5)	(6)
TIMBER (cubic feet).					
Darjeeling	206	2,631	2,837	1,980	857
Sundarbans	311	5,262	5,573	1,382	4,191
Chittagong	476	8,548	9,024	8,911	113
Total Timber	993	16,441	17,434	12,273	5,161
FUEL (cubic feet).					
Kurseong	126	315	341	341	...
Singbhum	30	161	191	161	30
Jalpaiguri . . . . .	...	6,150	6,150	6,150	...
Total Fuel	156	6,526	6,682	6,652	30
MINOR FOREST PRODUCE (value)					
	R	R	R	R	R
Tista	9	350	359	359	...
Bura	8	530	538	536	2
Puri	20	123	143	123	16
TOTAL MINOR PRODUCE	37	1,003	1,040	1,023	17

Form No. 65.]

Abstract of Value of Timber and Stock,

FORM No. 65.

[Articles 269, 271, 272.]

FOREST DEPARTMENT, BENGAL.

Abstract showing the Value of Timber and other Produce at Sale Depôts for the year 1883-84.

Description of timber and other produce.	ON HAND AT COMMENCEMENT OF THE YEAR.			ON HAND AT CLOSE OF THE YEAR.			DIFFERENCE IN VALUE.		REMARKS.
	No.	C. ft.	Value.	No.	C. ft.	Value.	In favour of the year.	Against the year.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Timber.			R			R	R	R	
Logs	1,797	41,982	56,540	2,744	86,589	1,00,847	...	...	...
Sleepers and scantling	11,566	16,121	18,976	23,161	30,051	35,094	...	...	...
Poles	875	...	1,747	1,149	...	1,387	...	...	...
Slabs, ends, and pieces	3,874	..	948	4,743	...	1,201	...	...	...
TOTAL TIMBER	18,132	61,003	78,211	30,797	116,640	1,38,539	60,318	...	...
Firewood and Charcoal.	Mds.		Mds.						
Firewood	5,493	...	1,466	...	...	...	...	...	...
Charcoal	721	...	605	1,276	...	1,116	...	...	...
TOTAL FUEL	6,214	...	2,071	1,276	...	1,116	...	975	...
Total			80,302	...	...	1,39,645	60,318	975	...

Net difference in favour of the year, Rs9,345.

DARJEELING :
The 15th July 1884.

Conservator of Forests, Bengal.

Abstract of Value of Live and Dead Stock: [Form No. 66.

FORM No. 66.

[Articles 269, 271, 272.]

FOREST DEPARTMENT, BENGAL.

Abstract showing the value of Live and Dead Stock for the year 1896-97.

DESCRIPTION OF LIVE AND DEAD STOCK.	ON HAND AT COMMENCEMENT OF THE YEAR.		ON HAND AT CLOSE OF THE YEAR.		DIFFERENCE IN VALUE.		REMARKS.
	Num-ber.	Value.	Num-ber.	Value.	In favour of the year.	Against the year.	
1	2	3	4	5	6	7	8
<i>Live stock.</i>							
Elephants	7	10,631	10	19,531	9,000	...	
Total live stock	7	10,631	10	19,531	9,000	...	
<i>Dead stock.</i>							
Buildings	659	1,15,930	726	1,10,751	3,821	...	
Stores (mathematical)	708	4,864	663	4,951	...	43	
Do. (Ordnance)	42	227	43	286	59	...	
Furniture	2,005	11,461	2,039	12,607	1,143	...	
Tents	41	4,225	52	4,936	711	...	
Boats	77	23,742	80	22,109	...	1,633	
Steamers	3	99,786	3	99,094	698	...	
Steam-enters	3	14,830	...	16,103	1,313	...	
Barge	1	6,246	1	6,132	...	136	
Miscellaneous	4,996	30,736	4,094	30,358	...	377	
Total dead stock	9,824	3,11,210	9,578	3,16,876	5,666	...	
GRAND TOTAL	9,832	3,21,741	9,588	3,36,407	14,666	...	
Grand Total for 1896-97	7,732	2,16,020	8,532	3,21,741	25,713	...	

Form No. 67.] Summary of Revenue and Expenditure.

FORM No. 67. [Articles 229, 233, 269, 271, 272.]

FOREST DEPARTMENT, BENGAL.

Summary of Revenue and Expenditure of the different Divisions during
1883-84.

BUDGET HEADS. (1)	Division. (2)	Division. (3)	Division. (4)	Division. (5)	TOTAL. (6)
	R	R	R	R	R
REVENUE.					
I.—Timber and other produce removed from the forests by Government Agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandal wood					
e. Grass and other minor produce					
TOTAL I					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Grazing and fodder grass					
e. Other minor produce					
f. Forest stamps					
g. Other items					
h. Commutation fees					
TOTAL II					
III.—Drift and waif wood and confiscated forest produce.					
TOTAL III					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce.					
b. Revenue from shared and private forests.					
TOTAL IV					
V.—Miscellaneous—					
a. Fines and forfeitures					
b. Refunds					
c. Other sources					
TOTAL V					
GRAND TOTAL REVENUE					

Summary of Revenue and Expenditure.

[Form No. 67.]

Expend Heads. (1)	Direction. (2)	Division. (3)	Division. (4)	Division. (5)	Total. (6)
	R	R	R	R	R
EXPENDITURE.					
A.—Conservancy and Works—					
I.—Timber and other produce removed from the forests by Government Agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce .					
TOTAL AI .					
II.—Timber and other produce removed from the forests by consumers or purchasers.					
TOTAL AII .					
III.—Drift and waif wood confiscated forest produce.					
TOTAL AIII .					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce.					
b. Revenue from shared and private forests.					
TOTAL AIV .					
V.—Rent of leased forests and payments to shareholders in forests managed by Government.					
TOTAL AV .					
VI.—Live-stock, stores, tools and plant—					
a. Purchase of cattle					
b. Feed and keep of cattle					
c. Purchase of stores, tools and plant .					
TOTAL AVI .					
VII.—Communications and buildings					
a. Roads and bridges					
b. Buildings					
c. Other works					
TOTAL AVII .					

Form No. 67.]

Summary of Revenue and Expenditure.

BUDGET HEADS. (1)	Direction. (2)	Division. (3)	Division. (4)	Division. (5)	TOTAL. (6)
	R	R	R		R
VIII.—Organization, improvement, and extension of forests—					
a. Demarcation					
b. Cost of Settlements; compensation for land and rights.					
c. Surveys					
d. Working-plans					
e. Sowing and planting					
f. Protection from fire					
g. Other works					
TOTAL AVIII					
IX.—Miscellaneous—					
a. Law charges					
b. Other charges					
TOTAL AIX					
TOTAL A.—CONSERVANCY AND WORKS					
B.—Establishments—					
1.—Salaries—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depot establishments					
d. Office establishments					
e. Deputation and special allowances					
f. Exchange compensation allowance					
TOTAL BI					
II.—Travelling allowances—					
a. Conservators					
b. Superior Officers					
c. Subordinate forest and depot establishments					
d. Office establishments					
TOTAL BII					
I.—Contingencies—					
a. Stationery					
b. Carriage of tents and records					
c. Rents, rates, and taxes					
d. Pay of Police guards					
e. Official postage					
f. Sundries					
TOTAL BIII					
TOTAL B.—ESTABLISHMENTS					
GRAND TOTAL OF EXPENDITURE					
SURPLUS OR DEFICIT					

DATED _____

The _____

Asst. Accountant Genl.

[Articles 269, 271.]

FORM No. 68.

FOREST DEPARTMENT, BENGAL.

Account Current for the year 1883-84.

Cr.

Dr.

Account Current.

[Form No. 68]

	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
To Cash balance
" Revenue as per Annual Summary, Form No. 61
" Services
" Deposits
" Forest Cash Remittances, Local—
Forest cheques drawn
Inter-divisional transfers
Advances recoverable
" Suspense
" Account current (other Government)
" Inter-departmental transfers
TOTAL
I.—Refunds and Drawbacks
By Expenditure as per Annual Summary, Form No. 61
" Deposits
" Forest Cash Remittances, Local—
Remittances to treasuries
Inter-divisional transfers
Advances recoverable
" Suspense
" Account current (other Government)
" Inter-departmental transfers
" Cash balance
TOTAL

Assistant Accountant General.

DATED _____ 1884.
T/s _____

Form No. 71.]

Financial Results.

[Articles 269, 271, 272.]

FORM No. 71.

FOREST DEPARTMENT, BENGAL.

Financial Results of the year 1883-84.

DIVISION.	(1)	TIMBER AND OTHERS PRODUCED FROM THE FORESTS BY GOVERNMENT AGENCY.		OTHER REVENUE.		FORMA- TION, RE- STOCKING AND IMPROVE- MENT OF FORESTS.	TOTAL.		REMARKS.
		Receipts.	Charges.	Receipts.	Charges.		Receipts.	Charges.	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		R	R	R	R	R	R	R	
Darjeeling	.	26,326	26,907	23,152	12,165	15,438	49,478	54,910	
Tista	.	30,253	24,027	7,105	3,586	11,970	37,564	39,583	
Kurseong	.	27,516	23,419	17,500	8,810	15,007	45,016	47,266	
Jalpaiguri	.	926	1,342	7,152	6,679	9,312	8,078	17,853	
Buxa	.	67,347	46,416	7,698	6,497	15,592	75,045	68,605	
Shahabad	35	...	35	
Balunow	.	1,704	2,666	1,118	3,111	8,377	2,592	14,174	
Haridwar	916	831	6,132	916	12,467	
Singbhum	1,191	...	...	11,236	12,427	...	
Sundarban	.	147	1,912	3,31,925	53,414	11,132	3,32,072	64,550	
Chittagong	.	2,322	1,912	1,23,583	16,080	16,437	1,25,855	34,129	
Orissa	.	43	2,323	16,610	9,571	16,274	16,658	28,168	
TOTAL	.	1,56,595	1,90,207	5,37,739	1,20,644	1,86,962	6,94,384	3,87,813	

DARJEELING: }
The 15th June 1884.

Conservator of Forests, Bengal.

FORM No. 72

SKELETON FORM.

CLASSIFIED LIST OF FOREST OFFICERS

IN (BENGAL—WITH ANDAMANS).

CORRECTED UP TO THE 1st

190

(Fide Circular No. 13 F., dated 21st July 1905, printed in Appendix XXVII of the Forest Department Code, 4th edition).

Form No. 72.]

Classified List

FORM

Classified List of Forest Officers in Bengal

No.	NAME.	Date of birth.	Vernacular and other tests passed.	Circle.	Present charge (Division, Range, etc.), and date of appointment thereto.	Station (head-quarters).
		D. M. Y.			I—IMPERIAL FOREST	
1	CONSERVATORS—(1).					
1	DEPUTY CONSERVATORS—(11).					
2	1st Grade—Pay Rs500—(8).					
3						
4	2nd Grade—Pay Rs300—(8).					
5						
6						
7						
8	3rd Grade—Pay Rs250—(8).					
9						
10						
11	4th Grade—Pay Rs200—(4).					
12						
13	ASSISTANT CONSERVATORS—(6).					
14	1st Grade—Pay Rs450—(8).					
15						
16	2nd Grade—Pay Rs350—(8).					
17						

Form No. 72.]

Classified List

FORM

Classified List of Forest Officers in Bengal

No.	NAME.	Date of birth.	Vernacular and other tests passed.	Circle.	Present charge (Division, Range, etc.), and date of appointment thereto.	Station (head-quarters).
	BANGS—consolid.	D. M. Y.			III—SUBORDINATE	
6	3rd Grade—Pay A100—(8)—consolid.					
7						
8	4th Grade—Pay A30—(6).					
9						
10						
11						
12						
13						
14	5th Grade—Pay A30—(8).					
15						
16						
17						
18						
19						
20						
21						
...						
22	6th Grade—Pay A30—(10).					
23						
24						
25						
26						
27						
28						
29						
30						
31						
...						

Form No. 72.]

Classified List of Forest Officers.

FORM No. 72—concluded.

Abbreviations.

Assam	Assamese.
Bel.	Beluhi.
Beng.	Bengali.
Bur.	Burmese.
Can.	Canares.
Guz.	Guzerathi.
Hin.	Hindustani.
Hindi	Hindi.
Mar.	Marathi.
Oor.	Ooria.
Punj.	Punjabi.
Shan.	Shan.
Sin.	Sindhi.
Tam.	Tamil.
Tel.	Telugu.
Ur.	Urdu.
H. S.†	Higher Standard.
L. S.†	Lower Standard.
C. T.†	Colloquial test.
L. T.†	Language test prescribed in.

Appointed by His Majesty's Secretary of State for India as an Assistant Conservator of Forests.

F. C. H. Fellow of the Royal Indian Engineering College, Cooper's Hill.

Surv. H. S. Passed in Surveying by the Higher Standard, as defined in the Forest Department Code.

" L. S. Passed in Surveying by the Lower Standard, as defined in the Forest Department Code.

" T. Qualified in Surveying according to the test prescribed by Government in orders previous to those in Code.

C. E. Rki. Obtained the certificate of qualification as an Assistant Engineer at the Thomason Civil Engineering College, Rurki.

Surv. Dt. Transferred from the Survey Department.

D. D. R. Obtained Forest Ranger's (Higher Standard) Certificate at the Imperial Forest School, Dehra Dun.

* D. D. R. Obtained Forest Ranger's (Higher Standard) Certificate at the Imperial Forest School, Dehra Dun, *with honours*.

D. D. F. Obtained Forester's (Lower Standard) Certificate at the Imperial Forest School, Dehra Dun.

* D. D. F. Obtained Forester's (Lower Standard) Certificate at the Imperial Forest School, Dehra Dun, *with honours*.

L. R. Passed the Departmental Examination in Land Revenue Systems.

F. L. Ditto in Forest Law.

Pro. Ditto in Procedure and Accounts.

A. A. Acting Allowance.

T. A. Travelling Allowance.

S. O. W. E. Siamese Order of the White Elephant.

F. S. I. Fellow of the Surveyor's Institute, London.

Th. H. Obtained a certificate by the Higher Standard at the Tharrawaddy Forest School.

Th. L. Obtained a certificate by the Lower Standard do. do.

College and University degrees or certificates to be designated by the letters in use locally.

† The name of the language, abbreviated as shown above, should follow these letters, which indicate the standard of examination passed.

Sanction to items of Capital Expenditure. [Form No. 75.

FORM No. 75.

[Article 160.]

FOREST DEPARTMENT, BENGAL.

Intimation of sanction accorded to items of Capital Expenditure for the month of May 1890.

Sanction No. (1)	Dated. (2)	Forest Division for which sanction is intended. (3)	Nature of work and rate, etc. (4)	Amount, (5)			Head of service. (6)
				R	a.	p.	
549	25th May 1890.	Darjeeling . .	12 bullocks @ Rs 30 . . .	300	0	0	A VI.

No.

Forwarded to the Accountant General for information.

DATED DARJEELING ; }
 The 1st June 1890. }

_____,
 Conservator of Forests, Bengal.

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* Cancelled.

*Statement showing where the articles of the 5th Edition are to be found
in the 6th Edition of the Forest Department Code—contd.*

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APPENDICES TO THE FOREST DEPARTMENT CODE, 6TH EDITION.

APPENDIX I.

[Article 26 of Code, 6th edition.]

Regulations as to the appointment of Probationers for the Indian Forest Service, 1905.

1. *Appointments.*—The Secretary of State for India in Council will, in the summer of 1905, make *not less than nine appointments* of Probationers for the Indian Forest Service, provided that so many candidates are in all respects qualified under the conditions hereinafter set forth, upon the results of a competitive examination to be held in London on the 29th August 1905, by the Civil Service Commissioners.

2. *Admission to Examination.*—Applications for admission to the examination must be made on a printed form to be obtained from the Secretary, Judicial and Public Department, India Office, Whitehall, London, S. W., and to be returned to him not later than *Saturday, the 1st July 1905.*

No applications received after that date will be considered.

3. *Age Limits.*—The age of candidates must not be less than 18, or more than 21, years on the 1st January 1905.

4. *Nationality, etc.*—Every candidate must be a natural-born British subject. He must be unmarried, and if he marries before reaching India, he will forfeit his appointment.

5. *Qualifying Examinations.*—A candidate must have passed the examination of the University of Oxford known as Responsions or the Previous Examination of the University of Cambridge, or some one of the other examinations held (1) by these Universities or (2) by the Universities of London or Dublin or (3) by the Joint Board of Examiners for the Scottish Universities or the Scotch Education Department or (4) by the College Entrance Examination Board of the United States of America, and recognised by the Universities of Oxford and Cambridge as equivalent to the examination in Responsions or to the Previous Examination, or must have passed an examination at some Foreign University which, in the opinion of the Secretary of State in Council, is at least equivalent to any one of the examinations above mentioned.

6. *Subjects of Examination.*—The subjects of the competitive examination mentioned in paragraph 1 are as follows; it is probable that

APP. I. Regulations as to apptt. of probationers for the Indian Forest Service.

candidates for the Indian Forest Service in subsequent years will be required to have passed a qualifying examination in German:—

- (1) Mechanics and Physics.
- (2) Chemistry.
- (3) Zoology.
- (4) Botany.

Equal weight will be attached to each of the four subjects, and candidates must qualify in each.

The Syllabus of the Examination forms Sub-Appendix I.

7. *Fee, etc.*—A fee of 2*l.* is required from every candidate, and instructions as to the manner of payment of this fee, the time and place of the examination, and any other necessary information, will be sent to candidates, on application, by the Civil Service Commissioners.

8. *Medical Examination.*—Those candidates who are provisionally successful in the competitive examination will be required, shortly after the result of the examination is declared, to undergo a strict examination by a Medical Board at the India Office, at which particular stress will be laid on good vision and hearing.

On passing this medical examination candidates will be deemed to be Probationers for the Indian Forest Service.

9. *Period of Probation.*—The period of probation will extend over about three years. For the first two years the Probationers will be required to undergo a special course of study at Oxford and to become members of the University if not so already. During the third year of their probation they will receive practical instruction, visiting under suitable supervision such Continental forests as may be selected for the purpose. Excursions may also be made for purposes of study during the first two years, both in term-time and in the vacations.

10. *Charges.*—The Probationers will be required to defray all expenses for lodging, board, tuition, and excursions which they may incur during the period of their probation at Oxford. During the third year of practical instruction on the Continent, which will consist of three terms, each Probationer will be required to pay in advance a charge of 60*l.* a term, for which the Secretary of State for India will provide (1) board, lodging, and washing; (2) travelling expenses; and (3) fees to local forest officers, etc.

11. *Course of Study.*—The prescribed course of study for the Probationers comprises the following subjects:—

I.—Subjects auxiliary to Forestry.

- (1) Elementary Organic Chemistry and the Chemistry of soils.
- (2) Geology.

Regulations as to apptt. of probationers for the Indian Forest Service.

APP. I.

- (3) Forest Entomology.
- (4) Forest Botany.
- (5) Geometrical Drawing, Mathematics up to and including Plane Trigonometry and Surveying.
- (6) German.
- (7) Engineering (elementary).
- (8) Book-keeping, in reference to Indian Forest Accounts.

11.—*Forestry, Theoretical and Practical, in all its Branches.*

12. *Conduct and Medical requirements.*—Every Probationer will be required to conduct himself during the period of probation in a manner satisfactory to the Secretary of State, and to give evidence of satisfactory progress in his studies in such manner as may be required, failing which, or in the event of serious misconduct, he will be liable to have his name removed from the list of the Probationers.

A Probationer may also, at the discretion of the Secretary of State, be required from time to time to appear before the Medical Board, and, should the result be unsatisfactory, he will be liable to have his name removed from the list of Probationers.

13. *Diploma of Forestry, etc.*—During the period of probation, the proficiency of the Probationers will be tested by periodical examinations.

The Probationers who satisfy the Examiners in all these examinations, and complete satisfactorily the practical course in Forestry on the Continent, will receive the Diploma of Forestry of the University of Oxford. It is desirable that they should, if possible, also obtain a degree in the Honour School of Natural Science at the University.

14. *Appointment and Seniority.*—Probationers who obtain the Diploma of Forestry, and are of sound constitution and free from physical defects which would render them unsuitable for employment in the Indian Forest Service, will be appointed Assistant Conservators in the Indian Forest Department. Their seniority will be determined by the results of the examinations held during their two years' residence as Probationers at Oxford and the manner in which they have completed the practical course on the Continent.

They will be allowed at the end of the period of probation to state their preference in respect to the Provinces to which they desire to be allotted; but the distribution will be made to the several Provinces according to the needs of the public service, at the discretion of the Secretary of State for India. Officers are, however, at all times liable to be transferred from one Province to another at the pleasure of the Government of India.

15. *Riding.*—Every Probationer, before proceeding to India, will be required to satisfy the Secretary of State, in such manner as may be

App. I. Regulations as to apptt. of probationers for the Indian Forest Service.

determined, of his ability to ride. It is desirable that this evidence should be forthcoming before the Probationer proceeds to the Continent for his final period of study.

16. *Articles of Agreement, etc.*—Within a month of his nomination as Assistant Conservator, each nominee must sign articles of agreement describing the terms and conditions of his appointment; he must embark for India when required to do so by the Secretary of State, and must engage his own passage. Failure to embark at the stated time will, in the absence of satisfactory explanation, lead to forfeiture of appointment.

17. *Allowance.*—An allowance will be granted to each Probationer on signature of his agreement, varying from 50*l.* to 100*l.*, according to the degree of proficiency and diligence shown by him during his practical course upon the Continent.

18. *Salary.*—An Assistant Conservator of Forests will draw pay at the rate of R350 a month from the date of his reporting his arrival in India.

19. *Promotion, Leave, Pension, and Provident Fund.*—Promotion, leave, and pension will be governed by the Regulations laid down by the Government of India, and made applicable to Forest officers, such regulations being subject to any modifications or alterations which may be made in them from time to time by the Government of India, and their interpretation in case of any doubt arising being left to that Government. A copy of the existing regulations can be seen on application at the India Office.

Certain information regarding appointments in the upper controlling staff of the Indian Forest Service will be found in Sub-Appendix II.; a summary of information regarding leave is contained in Sub-Appendix III, regarding Pensions and Provident Fund in Sub-Appendix IV.

• INDIA OFFICE,
11th May 1905.

SUB-APPENDIX I.

(Referred to in paragraph 6, page 2 above.)

SYLLABUS OF THE COMPETITIVE EXAMINATION.

I.—MECHANICS AND PHYSICS.

Mechanics.

The principles of the lever, the inclined plane, the composition of forces, and virtual work, their experimental investigation and application to machines and other simple cases of equilibrium. Centre of gravity, couple, torque, velocity ratio, mechanical advantage, efficiency.

Regulations as to apptt. of probationers for the Indian Forest Service.

App. I

Application to liquids and gases. Density. Boyle's law. Pump, siphon, barometer, manometer. Body moving in a straight line so that its velocity changes proportionally with the time. Body moving uniformly in a circle. Motion of pendulum-bob. Momentum, force, impulse of a force, energy, conservation of energy.

Heat.

Simple thermometry. Simple methods of determining latent heats; specific heats; expansion of gases, liquids and solids; vapour pressures. Change of state. Simple experiments on conduction, convection and radiation. Mechanical equivalent of heat.

Sound.

Direct determination of the velocity of sound in air and in water; the effect of change of temperature on the velocity of sound in air; mode of propagation of sound in air. Simple methods of determining the pitch of a note. Characteristics of musical sounds.

Light.

Laws of reflection and refraction. Simple methods of determining refractive indices, and the focal lengths of mirrors and lenses. The simplest form of the compound microscope and of the astronomical telescope. Dispersion, the spectroscope, spectra of different kinds. Simple photometry. Elementary notions of the determination of the velocity of light.

Electricity and Magnetism.

Properties of electrified bodies. Methods of electrification. Electric induction. The gold leaf electroscope. Elementary quantitative notions of electrical quantity, capacity, potential and specific inductive capacity. Condensers. Properties of magnets. Methods of magnetization. Magnetic induction. Simple methods of determining the declination and dip at a place and of comparing magnetic fields and moments. The construction of the batteries of Volta, Daniell, and Leclanché, and their theory. The secondary battery. The physical and chemical action due to a current. Simple galvanometers, ammeters, and voltmeters. Measurement of current strength, electromotive force and resistance. The production of currents by electro-magnetic induction. The broad principles of the induction-coil and dynamo.

PRACTICAL EXAMINATION.

Simple experiments illustrating the principles stated above.

II.—CHEMISTRY.

The simpler chemical and physical properties of common substances, such as lime, salt, sugar, water, air.

App. I. Regulations as to apptt. of probationers for the Indian Forest Service.

The preparation (excluding details of technical processes) and properties of the following substances :—

The metals, tin, lead, iron, copper, zinc, magnesium, calcium, potassium, sodium ; their simpler and more important compounds, especially such as occur naturally, and such compounds and alloys as are used in the Arts.

Hydrogen, oxygen, water, ozone, hydrogen-peroxide.

Nitrogen, ammonia, ammonium salts, nitrous oxide, nitric oxide, nitrogen peroxide, nitrates.

Carbon, carbon dioxide, carbonates, carbon monoxide.

Chlorine, bromine, iodine, chlorides, bromides, iodides, chlorates, hypochlorites.

Sulphur, sulphuretted hydrogen, sulphides, sulphur dioxide, sulphur trioxide, sulphites, sulphates.

Phosphorus, phosphoretted hydrogen, phosphorus trioxide, phosphorus pentoxide, orthophosphates, phosphorus trichloride, phosphorus pentachloride.

Silica.

The principles of chemical change ; oxidation and reduction ; combustion ; flame. Allotropy. Methods of purifying bodies. Methods of determining the composition of air and of water. Laws of chemical combination. Diffusion of gases. The atomic and molecular hypotheses. The simpler methods of determining equivalents. General considerations used in determining molecular weights and atomic weights. Chemical notation.

Alcohol, ethane, and the simpler ethylic compounds, considered in detail as typical bodies. Methylic alcohol and methane, and benzylic alcohol and toluene, considered briefly as analogues of alcohol and ethane. Characters of primary normal alcohols in general, and of their corresponding hydrocarbons.

Acetic acid, aldehyd and the simpler acetic compounds, considered in detail as typical bodies. Benzoic acid and benz-aldehyd, and formic acid and form-aldehyd, considered briefly as analogues of acetic acid and aldehyd. Characters of normal mono-acids in general and of their corresponding aldehyds.

Oxalic acid and the simpler oxalic compounds. Characters of normal di-acids in general.

Processes (i) for the detection of carbon, hydrogen, nitrogen, sulphur in organic compounds, (ii) for the estimation of carbon, hydrogen, nitrogen in organic compounds, (iii) for the production and analysis of the silver salts of organic acids and the platinum-salts of organic bases ; (iv) for the determination of vapour densities by the V. Meyer method.

The determination of the formula of an organic compound.

Regulations as to apptt. of probationers for the Indian Forest Service.

App. I.

PRACTICAL EXAMINATION.

The Practical examination may include :—

Simple experiments and preparations illustrating the properties of the inorganic substances named above.

Simple quantitative experiments, such as, the determination of the loss of weight on heating a body, the determination of the volume of gas evolved on the solution of zinc in acid. The volumetric estimation of acids and alkalies.

The qualitative analysis of simple salts containing not more than one of the following metals, and one of the following acid radicals :—Sodium, potassium, ammonium, calcium, magnesium, zinc, copper, iron, lead, tin, oxide, carbonate, chloride, sulphate, nitrate, sulphide.

III.—ZOOLOGY.

A general knowledge of the structure and life history of the Rabbit, the Frog, the Dogfish, the freshwater Crayfish, the common Earthworm, *Obelia*, *Hydra*, a Gregarine, *Paramoecium*, *Amoeba*. The simpler physiological properties of the various systems of organs, such as the circulatory, digestive, etc., which are met with in these animals. An elementary knowledge of the structures and properties of the cell and of the tissues (epithelia, muscular, connective, bone, cartilage, fat, blood, and lymph) built up of cells in the Rabbit or Frog. An elementary acquaintance with the formation of the ova and the spermatozoa in Vertebrates, and with the phenomena of fertilization and of cleavage of the ovum, and with the formation of the primary embryonic layers and the origin of the amnion, allantois, and placenta.

PRACTICAL EXAMINATION.

In the practical examination candidates will be required to demonstrate by dissection or otherwise the structure of some one or more of the animals named above.

IV.—BOTANY.

The following plants as exhibiting the life-history of plants; the relation of the plant to external conditions; the processes and mechanisms of nutrition, growth, and reproduction; the structure and functions of the parts of the plant :—

Angiosperms : *helianthus*, *tilia*, *zea*. Gymnosperms : *pinus*.
Pteridophyta : *aspidium*, *equisetum*. Bryophyta : *funaria*,
pellia. Algæ : *vaucheria*, *chlorococcus*. Fungi : *bacterium*,
a lichen, a parasitic fungus.

PRACTICAL EXAMINATION.

Candidates will be expected to show an adequate acquaintance with the microscopical examination of the chief plant tissues, and to describe typical specimens and preparations.

APP. I. Regulations as to apptt. of probationers for the Indian Forest Service.

SUB-APPENDIX II.

(Referred to in paragraph 19, page 4 above.)

**LIST OF APPOINTMENTS IN THE UPPER CONTROLLING STAFF OF THE
INDIAN FOREST SERVICE.**

NOTE.—These lists show only the existing sanctioned scale, which is liable to alteration at any time. Forty-three of the appointments shown below in the various grades of Deputy and Assistant Conservators are being gradually transferred to the Provincial Forest Services, which are recruited in India. The rest of the appointments named are held by members of the Imperial Forest Service, which is recruited under these regulations. The lowest grade here mentioned, namely, Assistant Conservator, 2nd grade, on Rs50 a month, is that to which probationers are ordinarily appointed if they have acquitted themselves creditably during their course of instruction.

Number according to existing sanctioned scale.	Appointment.	Salary.
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INDIA.

1	Inspector-General of Forests	R2,000 a month rising by annual increments of R100 a month to R2,500 a month.
1	Assistant Inspector-General of Forests	Pay of grade.

Conservators (excluding the Conservators on the Bombay and Madras lists below):—

	R
4 Conservators, 1st grade	1,600 a month.
5 " 2nd "	1,400 "
4 " 3rd "	1,200 "

Imperial Forest School:—

1 Deputy Director	} Pay of grade.
2 Instructors	
9 (4 temporary) Foreign Service appointments	

BENGAL WITH ANDAMANS.

	R
2 Deputy Conservators, 1st grade	900 a month.
2 " " 2nd "	800 "
3 " " 3rd "	650 "
4 " " 4th "	550 "
3 Assistant Conservators, 1st "	450 "
5 " " 2nd "	350 "

ASSAM.

1 Deputy Conservator, 1st grade	} As above.
1 " " 2nd "	
1 " " 3rd "	
3 " Conservators, 4th "	
2 Assistant " 1st "	
1 " Conservator, 2nd "	

Regulations as to apptt. of probationers for the Indian Forest Service.

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UNITED PROVINCES.

Number according to existing sanctioned scale.	Appointment.	Salary.
		R
2	Deputy Conservators, 1st grade . . .	900 a month
2	" " 2nd " . . .	800 "
2	" " 3rd " . . .	650 "
3	" " 4th " . . .	550 "
3	Assistant " 1st " . . .	450 "
4	" " 2nd " . . .	350 "

PUNJAB (WITH NORTH-WEST FRONTIER PROVINCE AND BALUCHISTAN)
AND CENTRAL PROVINCES.

4	Deputy Conservators, 1st grade . . .	} As above.
5	" " 2nd " . . .	
5	" " 3rd " . . .	
7	" " 4th " . . .	
8	Assistant " 1st " . . .	
7	" " 2nd " . . .	

BURMA.

5	Deputy Conservators, 1st grade . . .	} As above.
5	" " 2nd " . . .	
12	" " 3rd " . . .	
14	" " 4th " . . .	
8	Assistant " 1st " . . .	
6	" " 2nd " . . .	

MADRAS.

		R
1	Conservator, 1st grade . . .	1,600 a month.
1	" 2nd " . . .	1,400 "
1	" 3rd " . . .	1,200 "
3	Deputy Conservators, 1st grade . . .	} As above.
4	" " 2nd " . . .	
7	" " 3rd " . . .	
8	" " 4th " . . .	
5	Assistant " 1st " . . .	
6	" " 2nd " . . .	

BOMBAY AND SIND.

1	Conservator, 1st grade . . .	} As above.
1	" 2nd " . . .	
1	" 3rd " . . .	
2	Deputy Conservators, 1st grade . . .	
4	" " 2nd " . . .	
7	" " 3rd " . . .	
8	" " 4th " . . .	
5	Assistant " 1st " . . .	
4	" " 2nd " . . .	

APP. I. Regulations as to apptt. of probationers for the Indian Forest Service.

SUB-APPENDIX III.

(Referred to in paragraph 19, page 4 above.)

LEAVE.

1. The following is a summary of the principal regulations relating to the leave admissible to officers appointed to the Indian Forest Service by the Secretary of State from the United Kingdom.

Long Leave.

2. Furlough is admissible to an aggregate amount of six years during the service. The amount "earned" is one-fourth of an officer's active service, and the amount "due" is that amount less any enjoyed.

3. Furlough without medical certificate can, if due, be generally taken after eight years' active service, and again after three years' continuous service. It is limited to two years at a time.

4. Furlough with medical certificate is limited to one year if an officer has not served three years continuously; otherwise he may have leave up to two years, and it may be extended to a third year.

5. The allowances admissible during furlough are:—

- (1) During the first two years of furlough without medical certificate and during so much of furlough with medical certificate as may be "due,"—half average salary, subject to certain maximum and minimum limits.
- (2) After the expiration of the period for which the foregoing allowances are admissible,—one quarter of average salary, subject to certain maximum and minimum limits.

Short Leave.

6. Privilege Leave is a holiday which may be granted to the extent of one-eleventh part of the time that an officer has been on duty without interruption; and it may be accumulated up to three months, earned by 33 months' service. During privilege leave, the officer retains a lien on his appointment, and receives the salary which he would have received if on duty. An interval of not less than six months must elapse between two periods of absence on privilege leave.

Privilege leave may be prefixed to furlough, special leave, or extraordinary leave without allowances. The whole period of leave thus taken in combination is known as combined leave. Combined leave may not be of less duration than six months, nor, except on medical certificate, may it be extended beyond two years.

7. Special Leave may be granted at any time for not more than six months, with intervals of six years' service; allowances, calculated as during furlough, are given during the first six months only, whether taken in one or more instalments. This leave is included in the aggregate of six years' furlough admissible.

Regulations as to apptt. of probationers for the Indian Forest Service.

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8. Extraordinary Leave without allowances may be granted in case of necessity, and, except in certain specified cases, only when no other kind of leave is by rule admissible. It may be granted in continuation of other leave.

9. Subsidiary Leave in India for a minimum of 10 days, usually with half average salary, is granted to an officer proceeding on or returning from leave out of India, or on retirement, to enable him to reach the port of embarkation or to rejoin his appointment. It is admissible only at the end and not at the beginning of combined leave. If the officer is entitled to privilege leave, he can draw pay at privilege leave rates for as many days as he is entitled to such leave.

10. Short Leave is also granted to enable officers to appear at examinations, etc.

General Rules.

11. Leave of absence, whether on furlough or on privilege leave, can never be claimed as of right, and is given or refused at the discretion of Government.

12. After five years' continuous absence from duty, an officer is considered to be out of the employment of Government.

13. When leave allowances are paid at the Home Treasury, or in a Colony where the standard of currency is gold, rupees are converted into sterling at the rate of exchange fixed for the time being for the adjustment of financial transactions between the Imperial and Indian Treasuries, unless any other rate has been exceptionally authorised. But for the present the rate of conversion is subject to a minimum of 1s. 6d. to the rupee.

SUB-APPENDIX IV.

(Referred to in paragraph 19, page 4 above)

PENSIONS AND PROVIDENT FUND.

1. The following is a summary of the principal pension rules applicable to officers of the Indian Forest Service appointed by the Secretary of State from the United Kingdom.

An officer of the Indian Forest Service is eligible for a pension on voluntary retirement after completing 20 years' qualifying service or attaining the age of 55 years. If at an earlier date he is compelled to retire from the service through ill-health not occasioned by irregular or intemperate habits, he becomes eligible for an invalid pension or a gratuity according to the length of his service.

The amount of pension or gratuity is regulated as follows:—

After a service of less than 10 years, an invalid gratuity not exceeding one month's emoluments for each completed year of service,

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Regulations as to apptt. of probationers for the Indian Forest Service.

After a service of not less than 10 years an invalid pension not exceeding the following amounts :—

Years of completed service.	Scale of Pension.		Maximum limit of pension.	
	Sixtieths of average emoluments.		R	R
10	20		1,000 a year or	83½ a month.
11	21		1,400 "	116½ "
12	22		1,800 "	150 "
13	23		2,200 "	183½ "
14	24		2,600 "	216½ "
15	25	}	3,000 "	250 "
16	26			
17	27			
18	28			
19	29			

After a service of not less than 20 years, a retiring pension not exceeding the following amounts :—

Years of Completed Service.		Scale of Pension.		Maximum Limit of Pension.	
		Sixtieths of Average Emoluments.			
20 to 24	}	30	{	Rs. 4,000 a year or Rs. 333½ a month.	
25 and above				5,000 " " 416½ "	

Officers who have shown special energy and efficiency during an effective service of three years as Inspector-General of Forests or Conservator (First Grade) may, at the discretion of the Government of India, be allowed an additional pension of Rs. 1,000 a year.

Subject to certain prescribed conditions, rupee pensions are now issued to pensioners residing in gold standard countries at the rate of exchange of 1s. 9d. the rupee.

2. A Provident Fund has also been established on the following basis :—

- (a) The contribution is compulsory up to 5 per cent. on salaries, with voluntary contributions of a further 5 per cent.; while on leave, an officer may subscribe any sum he pleases, subject to a minimum of 5 per cent. on his leave allowances and a maximum of 10 per cent. on his salary.
- (b) Compound interest on such payments is annually credited by Government to each officer subscribing, the rate being at present 4 per cent. per annum.
- (c) Receipts and payments are made in rupees only.
- (d) The sum which will thus accumulate to the credit of an officer to be his absolute property, to be handed over to him unconditionally on quitting the service; or, in the event of his death before retirement, to his legal representatives.

Regulations as to apptt. of probationers for the Indian Forest Service. App. I.

FORM OF APPLICATION TO COMPETE AT EXAMINATION, 1905.

(Referred to in paragraph 2, page 1 above.)

This form must be completed by the Candidate in his own handwriting and returned, with the necessary documents, to the Secretary, Judicial and Public Department, India Office, Whitehall, London, S.W., not later than Saturday, the 1st July 1905.

No application received after that date can be considered.

If candidates who return the Application Form do not receive an acknowledgment of it within four complete days, they should communicate with the Secretary, Judicial and Public Department.

INDIA OFFICE,
11th May 1905.

1	Name in full.
2	Address in full. (<i>Any subsequent alteration to be notified.</i>)
3	Date of Birth. (<i>A Certificate to be appended or other satisfactory evidence to be supplied.</i>)
4	Profession or occupation of Father, and whether Candidate is a natural-born British subject and unmarried.

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APP. I. Regulations as to apptt. of probationers for the Indian Forest Service.

FORM OF APPLICATION—concluded.

5 Whether Candidate has passed one of the Examinations named in Clause 5 of the Regulations. (*A Certificate to that effect to be appended.*)

6 Places of education during the last four years, with dates. (*Satisfactory testimonials of good conduct to be appended to cover that period.*)

From to

at

From to

at

From to

at

From to

at

NOTE.—Documents to be appended as required under questions Nos. 3, 5 and 6 above.

Signature of Candidate _____,

Date _____ 1905.

APPENDIX II.

[Article 29 of Code, 6th edition.]

Rules to regulate the constitution of, admission to, and studies and discipline at, the Imperial Forest School, Dehra Dun.

Section I.—Constitution and Studies.

1. The School is under the administrative control of the Inspector-General of Forests, who is assisted by a Board consisting of—

1. The Inspector-General of Forests, *President* ;
2. The Director of Public Instruction, United Provinces ;
3. The Director of the School ;
4. One Conservator from each province (not more than three serving in any given year) ;

with, as *Secretary*, the Assistant Inspector-General of Forests.

2. The Superior Staff of the School consists of—

1. The Director,
2. The Deputy Director,
3. and 4. Two Instructors,
5. The Vernacular Instructor,
6. The Assistant Instructor
and Curator,

The Director, Deputy Director and two Instructors are officers of the Indian Forest Service on the India List. The Vernacular Instructor and Assistant Instructor and Curator are officers of the Provincial Forest Service, and are also on the India List.

3. The Director of the School is charged with (1) the general administration of the Institution, including the regulation of the course of study under the arrangements prescribed by the Board of Control, subject to the sanction of the Government of India ; (2) the supervision of the School buildings, quarters, and gardens ; (3) the control of the accounts and the conduct of correspondence.

4. *Courses*.—There are two courses : one in English, the other in the Hindustani language. Each course lasts $23\frac{1}{2}$ months. The English course is that followed by the "Upper Class;" the Hindustani course, that followed by the "Lower Class." The first year's students are called "Juniors;" the second year's students, "Seniors." In the English course, students are prepared for the certificate in Forestry by the "Higher Standard;" in the Hindustani course, for that by the "Lower Standard."

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Rules to regulate constitution, etc., Impl. For. School, Dehra Dun.

The subjects taught in these courses are the following, described in the School Syllabuses :—

1. Forestry, including Sylviculture, Utilisation, and Forest Working-Plans, both theoretical and practical.
2. Mathematics—Elementary Arithmetic, Algebra, Trigonometry, and Mechanics; in their application to forest questions.
3. Physical Science, including Chemistry, Physics, Physiography, Geology, Mineralogy, and Soils.
4. Botany, both theoretical and practical; including the collection and preservation of plants.
5. Zoology—the classification of animals and the study of useful and dangerous species, especially of insects, and the collection and preservation of specimens.
6. Drawing, Surveying, and Estimating; as required for Forest Officers.
7. Forest Engineering, theoretical and practical.
8. Forest Law, the elements of Criminal Law, and Departmental Organization.
9. Forest Accounts and Procedure.

Besides the above a maximum of 200 marks will be allotted at the final examination for energy displayed in attaining physical efficiency during the school course.

5. *Term*.—The terms of study are as follows :—

	Preliminary term—April 15th to June 30th, in camp or at Dehra Dun.
1st year	Rains term—July 1st to October 31st, in Dehra Dun.
	Winter term—November 1st to December 22nd, in camp.
	Vacation—December 23rd to January 5th.
	Spring term—January 6th to March 31st, in camp.
	Hill tour term—April 1st to May 31st, in camp.
2nd year	Vacation—June 1st to 30th.
	Rains term—July 1st to October 31st, in Dehra Dun.
	Winter term—November 1st to December 22nd, in camp.
	Vacation—December 23rd to January 5th.
	Spring term—January 6th to February 15th, in camp.
	Examinations, including survey test, February 16th to March 31st.

6. *Examinations*.—The School Examinations are—

1. Monthly, to test, progress and application.
2. Final.

The *Monthly Examinations* are usually held on the last two working days of each month, as the Director may order. The marks obtained at these examinations are counted for one-third of the aggregate at the Final.

The *Final Examinations* are held in March of the second year, and the marks then obtained count for two-thirds of the aggregate.

The following is the scale of marks allotted to the several subjects taught at the Imperial Forest School :—

Forestry—		Marks.
Sylviculture—		
Monthly		166
Finals	{ Written	167
	{ Oral	167
		—500

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Utilization—									
Monthly									84
Finals	{	Written	83
		Oral	83
									— 250
Working-Plans—									
Monthly									84
Finals	{	Written	.	.	.	.	.	.	83
		Oral	.	.	.	.	.	.	83
									— 250
Surveying, Drawing and Estimating*—									
Monthly									100
Finals	{	Final Survey Plate	.	.	.	.	.	.	50
		Written	.	.	.	.	.	.	75
		Oral	.	.	.	.	.	.	75
									— 300
Engineering—									
Monthly									100
Finals	{	Written	.	.	.	.	.	.	100
		Oral	.	.	.	.	.	.	100
									— 300
Botany—									
Monthly									130
Finals	{	Herbarium	.	.	.	.	.	.	50
		Written	.	.	.	.	.	.	110
		Oral	.	.	.	.	.	.	110
									— 400
									— 2,000
Mathematics—									
Monthly									67
Finals									133
									— 200
Law—									
Monthly									66
Finals	{	Written	.	.	.	.	.	.	67
		Oral	.	.	.	.	.	.	67
									— 200
Science—									
Monthly									100
Finals	{	Written	.	.	.	.	.	.	100
		Oral	.	.	.	.	.	.	100
									— 300
Zoology—									
Monthly									50
Finals	{	Written	.	.	.	.	.	.	50
		Oral	.	.	.	.	.	.	50
									— 150
Accounts—									
Monthly									50
Finals	{	Written	.	.	.	.	.	.	50
		Oral	.	.	.	.	.	.	50
									— 150
Physical efficiency									
									200
									— 3,200
GRAND TOTAL									3,200

* N.B.—The monthly examination will include drawings during the term.

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7. *Certificates.*—There are two certificates obtainable in each class, after the final examinations, a “pass” certificate and an “honours” certificate. The former is granted to students who obtain over 50 per cent. of the aggregate marks allotted to all subjects, provided this includes 50 per cent. of the marks allowed for each of the subjects of Forestry, Botany, Surveying, and Engineering. The latter is granted to students who obtain over 75 per cent. of the aggregate marks allotted to all subjects, including over 50 per cent. in each individual subject. These certificates are only granted on the orders of the Board of Control who have authority to exercise their discretion in doubtful cases.

8. Five silver medals are offered by Government for competition each year, and these may be awarded to:—

1. The best 2nd year Upper Class student.
2. The best 2nd year Lower Class student.
3. The best 2nd year Upper Class student in Forestry.
4. The best 2nd year Upper Class student in Botany.
5. The best 2nd year Upper Class student in Forest Engineering.

Gold medals may also be awarded to those 2nd year Upper Class students who obtain Honours Certificates as defined in the preceding rule. All medals and prizes whether given by Government or other donors, will be awarded by the Board of Control, who are at liberty to exercise their discretion in withholding any medal or other prize offered for competition, should the attainments of the students in their opinion not reach the required standard.

9. Should any student of the three categories enumerated in Rule 11, be unable (a) to appear at the final examinations, or having appeared (b) fail to pass those examinations, he will not be permitted to appear at any subsequent final examination, unless he follows a second time the whole course of instruction at the School, or at the discretion of the Director, the second year's course.

Section II.—Admission Rules.

10. The total number of students of each class who can be admitted into the School each year will be limited to such number as the Board of Control may decide, from time to time, can be accommodated in the School. The number of studentships to be allotted each year to the respective Provinces, as well as the number of nominations to be made by the Director will, with due regard to the total prescribed by the Board of Control, be decided by the Director of the School before the 1st of August, after consultation with the Provincial authorities as to their requirements, and communicated to the Local Governments concerned.

A.—Upper Class.

11. There are three categories of students in the Upper Class—
(1) Private students.

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- (2) Students already in the Government service.
 (3) Students deputed by Native States.

12. *Private students* comprise all those students who are at present without appointment in any Forest Service, and whose object it is by becoming possessors of Forest School certificates, to obtain employment either in the Forest Service of the Government of India, or in that of a Native States or some other owner of Forest property.

- (i) Candidates for admission to the Forest School as private students must not be less than 18 or more than 25 years of age on the 15th October of the year in which they present themselves for the entrance examination, and their applications must be sent to a* Conservator of Forests, through a Divisional Forest Officer of rank not below that of an Assistant Conservator of the 1st grade, or through a Collector or other district officer in such time that the applications may reach the Director of the School not later than the 1st August in each year. Neither the Conservator, the Divisional Forest Officer, nor the Collector need belong to the Forest circle or Province in which the candidate seeks employment; but Divisional Forest Officers and Collectors may not forward to Conservators applications
- * Conservator of Forests, Bengal Circle, at Darjeeling.
 - Conservator of Forests, Eastern Bengal and Assam Circle, at Shillong.
 - Conservators of Forests, United Provinces—
 - Western Circle, at Naini Tal.
 - Eastern Circle, at Lucknow.
 - Conservators of Forests, Central Provinces—
 - Southern Circle, at Nagpur.
 - Northern Circle, at Jabalpur.
 - Berar Circle, at Amraoti.
 - Conservator of Forests, Punjab Circle, at Lahore.
 - Conservators of Forests, Upper Burma—
 - Northern Circle, at Maymyo.
 - Southern Circle, at Maymyo.
 - Conservators of Forests, Lower Burma—
 - Pegu Circle, at Rangoon.
 - Tenasserim Circle, at Rangoon.
 - Conservator of Forests, Bombay Presidency—
 - Northern Circle, at Bandra.
 - Central Circle, at Poona.
 - Southern Circle, at Belgaum.
 - Deputy Conservator of Forests, in charge Sindh Circle, Karachi.
 - Conservators of Forest, Madras Presidency—
 - Northern Circle, at Waltair.
 - Central Circle, at Madras.
 - Southern Circle, at Coimbatore.

unsupported by the five certificates enumerated below, namely :—

- (a) A certificate that the candidate is a "Native of India" within the meaning† assigned to those words by section 6 of 33 Vict., Cap 3.

† "Native of India" means any person born and domiciled within the dominions of His Majesty in India, or within the territories of Indian Princes tributary to, or in alliance with, His Majesty, of parents habitually resident in India, and not established here for temporary purposes only.—(Article 37, Civil Service Regulations.)

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- (b) A certificate of age.
- (c) A health certificate in the form prescribed by article 49 of the Civil Service Regulations, signed by the Civil Surgeon of the district in which the said Divisional Forest Officer's or Collector's duties lie, and testifying to the candidate's sound constitution, good vision and hearing, and general physical fitness for a rough out-door life in the Forest Department, and to the fact that he bears on his body marks of successful vaccination or of small-pox.
- (d) A certificate of respectability and good moral character from two or more persons whose social or official position can be accepted as a guarantee of reliability.
- (e) A certificate from an officer of the Educational Department, of a rank not less than that of a Deputy Inspector of Schools or the Head-master of a High School under public management, to the effect that the candidate's education appears sufficiently good to give hopes of his being able to pass the entrance examination.

The last three certificates must bear date not further back than the 1st April of the year in which the candidate proposes to present himself at the entrance examination.

If any person, giving certificates as above under (c), (d), and (e) is in a position to mention anything more to the credit of the candidate than the certificates actually called for, he may do so.

- (ii) Upon the receipt by the Conservator of any application in respect to which the preceding conditions shall have been observed, that officer may either accept or reject the application, without assigning any reason for so doing, or he may require the candidate to produce other or better certificates in person before him.
- (iii) Those candidates who have been approved by the Conservator will be permitted, under his recommendation, to appear at the next entrance examination for the Forest School held in his Circle.
- (iv) The entrance examination is held in the month of October each year, on such dates not later than the 15th as may be fixed by the Director, both at the Imperial Forest School and at such centres as may be fixed from time to time by Local Governments, and under such officers, Educational, Revenue, Forest, or other, as may be appointed. Provided that the date shall be communicated by the Director to

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Local Governments and Conservators on or before 1st August. The subjects of examination are—

		Minima pass marks	Per cent.
1. English	{ Conversation	50	
	{ Composition	33	
2. Arithmetic		40	
3. Algebra, up to and including quadratic equations		40	
4. Elements of Euclid, Books I to IV and Book VI with examples		25	
5. Mensuration—lengths, areas, and volumes with examples		25	

The conversational test in English will include the explanation by the candidate of the meaning of passages in fairly simple English which have been read to him, the object being to secure that he possesses sufficient knowledge of the language to follow and understand the course of lectures.

The examination papers on the above subjects will be forwarded by the Director, in sealed covers, to such officials as the Local Governments may direct in the month preceding the examination.

- (v) A Local Government may lay down rules under which the number of candidates allotted, under Rule 10, to the Province for admission into the School shall be selected from the number of passed candidates. In such rules due regard must be had to the place taken in the examination, but the Local Government shall not be debarred from preferring, for good and sufficient reasons, a passed candidate who may have taken a lower place in the list to one higher on the list: provided that the Director may, after inspection of the papers of the selected candidates, place before the Local Government an objection to the admission of any of such candidates on the ground that he is below the required standard.
- (vi) The Local Government may, if it thinks fit, exempt from the entrance examination any candidate who is a Bachelor of Arts, or who has obtained a degree or diploma of about the same standard at any University in India or in the United Kingdom or in a British Colony, or at any educational institution to which the Government of India may extend the privilege provided that such degree or diploma shall not give such candidate a preferential claim over any candidates who have passed the entrance examination and who may appear more eligible for the Forest Service.
- (vii) Prior to the admission of a student, his parents or guardians must satisfy the Director that they are willing and able to defray the expenses of the student at the School. These expenses are estimated to be not less than Rs22½ for each student living in native fashion, and Rs1,057½ in the case of

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those living in European fashion (*vide* Rule 21). Of these sums, parents or guardians must deposit with the Director, before the course commences, a sum of R141 in the case of native students and R188 in the case of European students, to meet the initial cost of uniform, books, instruments, stationery, and camp equipage (*vide* Rule 18), and, in addition, R50 as caution-money.

- (viii) All candidates not already in the service of Government, who may have successfully passed the entrance examination, will be required to undergo, in addition to and before the preliminary term commencing on the 15th April, a course of practical training in the forests of the Province from which they come, during the 3½ months beginning on December 1st in the year of examination and ending on March 15th in the year following. Such candidates will not be allowed to join the School unless they can produce a certificate signed by the Divisional Officer under whom they have served, and countersigned by the Conservator of the Circle, or in the case of Native States by the Durbar, that they have undergone the course of practical training in a satisfactory manner and are likely to become useful Forest Officers. Candidates for the Lower Class will also be required to undergo a similar course of practical training and to produce a similar certificate.
- (ix) Local Governments may, on the recommendation of a Conservator or of the Director, and, in exceptional cases, allow selected private students who have passed the entrance examination, and given satisfaction during the 3½ months of practical work referred to in (viii), a monthly stipend, not exceeding R50, to assist them through the School course; provided that such selected private students previously execute an agreement binding themselves to serve the Local Government concerned (in the event of their obtaining the School certificate) for a period of not less than five years—*vide* Rule 17.
- (x) Private students while under training in the forests of the Province from which their names have been sent up will receive travelling allowance at the rate of R25 per mensem to enable them to defray their travelling expenses during the course of 3½ months' practical training referred to in (viii). This allowance will be met from the budget grants of the local Forest Departments, and will be paid only under the countersignature of the Conservator of the Circle concerned.
- (xi) The names of those private students who succeed in obtaining the School certificate will be entered by the Director in a

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register to be kept for that purpose, and the Conservators of those Circles in which the non-stipendiary private students may severally desire or be willing to serve, will be addressed by him with the view of obtaining appointments for such students. The Conservators concerned will, for this purpose, be furnished with the original certificates already referred to in clause (i) of this rule, the School certificates, and such other useful information, more especially regarding the physical qualifications of the students, as the Director may be in a position to furnish.

- (xii) A list of private students, who may not succeed in obtaining appointments, will be forwarded by the Director to the Inspector-General of Forests, who will circulate the list amongst Durbars, Conservators, and other persons likely to be in need of the services of trained forest officials.
- (xiii) The appointment to the service of Government of passed private students depends on the existence of vacancies in the various Circles, and even a stipendiary student has no claim to such appointment.

18. *Candidates in the Government service* who may be deputed to the Upper Class will ordinarily be either—

- (a) Forest Rangers who desire to qualify themselves for further promotion in their own or to a higher class; or
 - (b) other members of the Subordinate Forest Service (Deputy Rangers, Foresters, and other subordinate officials) similarly desirous of qualifying for promotion.
- (i) Forest Rangers may be deputed by Local Governments, provided the candidates are certified, by the Conservator under whom they are serving, to possess sufficient knowledge of English and general education and ability to enable them to profit by the course. Such officers may be above 25 years of age, and need not pass the entrance examination or go through the 3½ months' practical training referred to in Rule 12 (viii). While at the School they will draw the pay of their grade, and the travelling allowances to which they may be entitled under the Civil Service Regulations.
- (ii) Other officers of the Subordinate Service may be deputed by Local Governments, provided that—
- (a) they have been in that service for not less than two years;
 - (b) they have passed the School entrance examination;
 - (c) they are under 25 years of age on the 15th October of the year in which they present themselves for examination;
 - (d) they have executed the formal agreement referred to in Rule 17,

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Such officers will, while at the School, draw the pay and travelling allowances of their grade in the service, provided that the total amount sanctioned to meet the cost of their training, inclusive of travelling expenses, shall not be less than Rs22½ in the case of students living in the native style, Rs1,057½ in the case of students living in European fashion (*vide* Rule 21). They will not be required to undergo the 3½ months' practical training.

14. *Students deputed by Native States* may be admitted on the request of the State concerned; provided that—

- (a) they have passed the entrance examination of the School;
- (b) they have produced the certificates required for admission, specified in Rule 12 (i);
- (c) they have undergone 3½ months' practical training in the forests of the State or of some adjacent Government province, as prescribed for private students in Rule 12 (viii).

The Durbars of Native States sending students to the School shall, before the beginning of each term, or of each year if preferred, deposit with the Director a sum sufficient to meet the expenses of the students. This sum, for the whole course, must not be less than Rs22½ for students living in native fashion, and Rs1,057½ for those living in European fashion (*vide* Rule 21).

B.—Lower Class.

15. There are also three categories of students in the Lower Class—

- (a) Private students.
- (b) Students in Government service.
- (c) Students deputed by Native States.

The rules for admission to the Lower Class are the same as those detailed in Rules 12, 13, and 14 for admission to the Upper Class, with the following exceptions:—

- (i) Instead of the entrance examination, the candidate must furnish a certificate of having passed the middle class examination, in the United Provinces, or an equivalent standard in another province, as well as a certificate that he possesses a competent knowledge of Hindustani.
- (ii) The cost of training will not be less than Rs58 (*vide* Rule 21), for the whole course of 23½ months.
- (iii) The required deposit will be Rs4, and the caution-money Rs25.
- (iv) In the case of candidates who are already in the Subordinate Forest Service and below the rank of Ranger, the restrictions imposed by Rule 13 (ii) (a) and (c) may be specially relaxed under the orders of the Local Government.

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C.—General.

16. No student of European or Eurasian extraction, not already in the permanent employment of Government or of a Native State, shall be admitted into the Forest School if he is married; nor shall any such student, whether in the permanent employment of Government or of a Native State or not, marry whilst at the School or until he has joined a permanent appointment. A breach of this rule will render the student liable to dismissal from the School, or to forfeiture of any appointment in the Forest Service which may have been promised to him, or to which he may otherwise have a claim.

17. *Agreement and Security Bond.*—Officers of the Subordinate Service, deputed to the School by Local Governments under Rules 13 (ii) and 15, shall execute a formal agreement—the sureties for the fulfilment of which should be men of position and means—to continue in the Forest Service of the Local Government concerned for a period of not less than five years after passing out of the Forest School, and on such rates of pay as may be in accordance with the existing organization of the Department. A breach of this condition will render the defaulter and his sureties liable for the refund of the entire cost of the student's education at the School. The agreement and security bond shall be in the appended forms, and must be executed before the student is admitted to the School. The agreement will be signed by the student, and if he is a minor, by his father or guardian also; the bond by the student and two sureties. The amount of security to be taken will be—

	R
For a Lower Class student	600
“ Upper “ “ { Native	750
“ “ “ { European	1,000

The agreement and security bond need not be stamped.

The same rules shall apply to private students who may be granted stipends under Rule 12 (ix), subject, however, to the proviso of Rule 12 (xiii). Should any such student not be appointed to the Forest Service of Government at the end of his School course, his agreement and security-bond will be returned to him.

18. *Uniform, book, and camp allowances.*—The Director is authorised to make deductions from the pay of Forest Ranger students under Rule 13 (i), or of students of the Subordinate Service under Rules 13 (ii) and 15, or from the stipends of private students under Rules 12 (ix) and 15, to the following amounts:—

	R	R
Lower Class student	4 monthly, or	94 in all
Upper “ students { Native	6 “ “	141 “
“ “ “ { European	8 “ “	168 “

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in order to meet the following items of initial expenditure, *viz.*:-

	UPPER CLASS.		Lower Class.
	Native.	European.	
Uniform and equipment . . .	R 35	R 68	R 20
Books and instruments . . .	60	60	34
Camp outfit . . .	46	60	40
TOTAL .	141	188	94

The Director will charge off in his accounts such portions of the above as may be necessary from time to time to meet expenditure on the terms mentioned, until the whole of the amounts are exhausted, after which the student will be required to pay in cash for articles supplied.

19. *Travelling allowances of private students in receipt of stipends.*—Students holding stipends from Local Governments under Rule 12 (ix) are not entitled to travelling allowance; but, as the tours entail greater expenditure in some months than in others, the Director is authorised to make a further monthly deduction from their stipends of R5 from Upper Class Native Students and R7 from Upper Class European Students, and to disburse the amounts in the following manner:—

		Native students.	European students.
		R	R
Monthly travelling allowances.	15th April—13th June } 1st year	4	8
	November—March		
	April—May		
	November—February } 2nd year		
	Or for 13 months .	52	104
Special additional allowances for	Hill tours . . .	30	22
	Punjab tour . . .	35½	38½
	TOTAL .	117½	164½

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20. Should the Conservator of a Circle from which any Government student of the Subordinate Service is deputed to the School, under Rule 13 (ii), prefer it, he can, subject to the orders of his Government, authorise the Director to pay travelling allowance to such student at the rates given in Rule 19, instead of at the rates allowed by the Civil Service Regulations. And in the case of Lower Class Government students, deputed to the School under Rule 15, he may similarly authorise the payment of travelling allowance at the following rates, instead of the rates permissible under the Civil Service Regulations :—

	R
Monthly travelling allowance at R4	52
Special Hill tour allowance	22
„ Punjab tour allowance	20
TOTAL	94

which rates are equivalent to a permanent travelling allowance of R4 per month for the whole course.

21. *Estimated expense of training at the Forest School.*—It has been calculated that, in addition to the amounts specified in Rule 18 for cost of uniform books, etc., and camp equipment, and in Rules 19 and 20 for travelling, the minimum monthly subsistence money for students comes to R20, R24, and R30 respectively; so that the minimum pay and travelling allowances of Government students under Rule 13 (ii), and the minimum stipends for stipendiary students under Rule 12 (ix), should not be less than R35 and R45, respectively, nor should the minimum pay and travelling allowances of Lower Class students (Rule 15) be less than R23. Thus, the minimum cost of training will be as follows :—

	Lower Class.	UPPER CLASS.	
		Native.	European.
	R	R	R
Subsistence money	20	24	30
Uniform, books, and camp outfit	4	6	8
Travelling allowance	4	5	7
TOTAL PER MENSEM	28	35	45
Or for the whole course of 23½ months	658	822½	1,087½

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The same amounts should be taken as minimum in calculating the allowances to be deposited on account of students from Native States under Rules 14 and 15, or provided by parents and guardians for the cost of training of private students.

Section III.—Disciplinary Rules.

22. *Quarters.*—The Director will allot to students on their arrival in Dehra, such quarters as may be available in the School buildings or in the houses rented by him for students' accommodation. The School quarters are tenable during the whole period of the students' course and the rent is Rs2 monthly for each student, or Rs4 for each room. Students for whom there is no accommodation in quarters or in houses rented by the Director, or who may prefer it can, with the permission of the Director, reside in the town in lodgings selected by themselves; but in that case the Director will accept no responsibility for the rent.

All students living in quarters or in the rented houses are expected to abide by such orders as the Director may issue from time to time for the purpose of ensuring cleanliness and sanitation.

No student is allowed to be absent from his quarters after 10 P.M. without the permission in writing of the Director, and any student found outside after that hour will be liable to punishment, even to dismissal.

Separate cook-rooms are provided for students of all religions and castes, and these rooms will be allotted from time to time by the Director. Christian students must use the dining hall for meals, and without special permission will not be allowed to take their meals in their own quarters.

No dogs are allowed in quarters, nor may dogs or horses be brought inside the School grounds.

Breakages of furniture, etc., in the quarters or School buildings must be paid for by the students. Students are responsible for the acts of their servants.

Such subsidiary regulations as may be necessary will be made by the Director from time to time and posted on the Notice Board.

23. *Uniform.*—All students must wear the School uniform, which consist of a suit of khaki drill with white metal buttons, and a gray turban of prescribed pattern, for the hot weather, and of khaki serge with similar buttons for the cold weather and camp. Those students who become members of the Dehra Dun Mounted Rifles are, however, permitted to wear the undress uniform of the corps, which also consists of a suit of a khaki drill, of pattern similar to that of the School. Students who are volunteers will wear, as head-dress, a brown shikar hat while at the School, and the regular corps helmet when on parade. Native students may dispense with turbans, or wear other head-dress, only with the Director's special permission. Uniform must always be

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worn inside the School building. It must also be worn in the School grounds up to 5 P.M.

24. *Uniform and Camp equipment.*—The uniform of members of the Dehra Dun Mounted Rifles may be obtained through the corps staff; that of other students through the Curator of the School, on the Director's order. As Camp equipment each student requires—

- (1) A small tent ; not larger than 10 ft. by 8 ft.
- (2) A camp bed.
- (3) A small camp table.
- (4) A camp chair or *morah*.

These articles are made at the School and issued at cost price to students.

25. *Books and instruments.*—The list of books and instruments required by each student will be published by the Director from time to time. The articles must be purchased from the Director, who endeavours to obtain them of the best quality procurable, consistent with cheapness. No article will, however, be issued by the Curator except (a) on order of the Director, or (b) on cash payment.

Copies of the Forest Acts and Forest Code, as also surveying instruments and herbarium presses, are issued on loan, and students using them will be responsible for their safe custody and return.

26. *Leave.*—During the course of instruction, no student may leave Dehra without the written order of the Director. Nor may students, while in camp, leave the camp headquarters without the written order of the Deputy Director or the Instructor in charge. Subsidiary rules regarding leave will be made by the Director from time to time.

27. *Holidays.*—During the rains term, Saturday will usually be observed as a holiday or devoted to excursions. In camp it will ordinarily be a half holiday. Such of the usual gazetted holidays as are allowed will be notified as such from time to time.

28. *Removal for incapacity.*—Any first year student who after due warning received by or before the 10th September shall have failed at the end of the term, i.e., by the 31st October, to obtain one-half of the aggregate marks assigned for the monthly examination, may be removed from the School, either as not possessing a sufficient knowledge of English, or as not being sufficiently diligent or promising to profit by the School course.

29. *Punishments.*—Students are liable to the following punishments:—

- (1) Reprimand by the Instructor in class.
- (2) Reprimand by the Director or the Deputy Director at any time.
- (3) Fine by the Director to an amount not exceeding Rs for each offence.
- (4) Reprimand before a meeting of the quorum as defined below. The proceedings of the meeting will be reported to the Conservator or Native State deputing the student, or to his parents or guardians if he is a private student; and if the meeting so decides, a note of them will be made on his final certificate.

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- (5) The quorum as defined below has power to inflict, in addition, a fine to the extent of one-third of the salary or allowances of the student for a period not exceeding three months; or, in the case of a student in receipt of a stipend under Rule 12 (ix), to reduce or altogether withdraw the stipend.
- (6) The Director has power to dismiss any student for misconduct; and a student thus dismissed cannot be re-admitted to the School.
- (7) The removal of a student under the terms of Rule 28, and the reprimand, fining or dismissal of a student under Rule 29 (4) (5) and (6) shall not take place without the consent of a quorum consisting of the Director, the Deputy Director and one Instructor to be nominated by the Director.

30. *Monthly reports.*—A progress report on the work of each student will be issued monthly by the Director. It will record the number of marks obtained by the student at the last monthly examination, his application to his studies, and his conduct generally. It will be sent, for Government students or private students in receipt of stipends, to the Conservator of the Circle from which the student is deputed; for Native State students, to such persons as the Durbar may direct; and for ordinary private students, to the parent or guardian concerned.

31. *Library.*—The books in the School Library are available for the use of students under such rules as the Director may make from time to time. Books of reference must be consulted in the library itself, and no books may be taken away except after application to the librarian and entry in a register.

32. *Museum.*—The Museum and Herbarium are also available for the use of students; but the objects in the museum may not be handled or removed without the express permission of the Director or the Deputy Director. Permission to consult the herbarium may be obtained from the Director or the Deputy Director, but the plants must be kept in their order as arranged, and no sheets removed or altered without permission.

33. *Athletic Sports.*—The gymnasium and the tennis courts will be available for the use of students during all recreation hours on week-days. Cricket and football may be played on the old Parade ground. Students are recommended to join the School Athletic Club, the subscription to which is Rs 4 yearly and half-rates for those who do not play all the games.

Forms of Agreement and Bond to be executed by students already in the service of, or in receipt of stipends from, Government, previous to entry into the Forest School, Dehra Dun.

Articles of Agreement made and entered into this day
of 19
BETWEEN or
of the first part of

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son of the said _____ of the second part and the Secretary of State for India in Council hereinafter referred to as the Secretary of State of the third part. Whereby each of the parties hereto so far as the covenants and conditions on his own part are to be observed and performed covenants with the other of them as follows :—

1. The said _____ hereby of his own free will and consent and with the approbation and consent of the said _____ testified by the execution by him of these presents agrees with and to the Secretary of State his successors in office and assigns that he the said _____ shall well and faithfully pursue his studies at the Government Forest School, Dehra Dun, and qualify for the Forest Service of the Government of British India or of any Local Government.

2. The said _____ shall after completing his studies at the said Forest School and if so required to do serve the Secretary of State his successors in office and assigns in the Forest Department of the Government of British India or of any Local Government for a period of not less than five years and shall during the whole of such period diligently and efficiently do all acts and discharge all duties which may be required to be done by him in his capacity as an officer of the said Department.

3. The Secretary of State his successors in office and assigns hereby engages to educate the said _____ at the Dehra Dun Forest School in all matters relating to forest science forest works and forest administration that it may be deemed necessary by the Director of the said School to teach the said _____

4. The Secretary of State shall pay the said _____ during the whole period of his stay at the said School at and after the rate of ₹ _____ per month and thereafter while the said _____ shall faithfully and diligently serve as an officer of the said Forest Department at and after the rate of not less than ₹ _____ per month and the said _____ shall be entitled to all the rights and privileges in respect of pay pension and promotion accorded to officers of the said Department for the time by the Rules and Regulations of the Department.

5. Lastly it is hereby agreed and declared that the Secretary of State his successors in office or assigns shall be at liberty to rescind this agreement on account of the negligence failure to attend to duty idleness or any insubordination or misconduct on the part of the said _____

and to dismiss him from the said Forest School or the service of the said Department and the said _____ shall not be entitled to any of the privileges hereby imposed on him but the said _____ or _____ shall thereupon refund to the Secretary of State his successors in office and assigns the total cost including the monthly payments made to the said _____ while at the said school incurred by the Secretary of State or his successors in office or assigns in respect of

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the education of the said _____ at the said school. In witness
whereof the said parties to these presents have hereunto set their respec-
tive hands and seals the day and year first above written.

Know all men by these presents that we
of _____ (principal obligor)
of _____ and
_____ (sureties) are jointly and
severally bound to the SECRETARY OF STATE FOR INDIA IN COUNCIL in
the sum of ₹ _____ to be paid to the said Secretary of State his suc-
cessors in office or assigns or his or their certain attorney or attorneys for
which payment well and truly to be made we bind ourselves our heirs
executors administrators and representatives and each of us binds himself
his heirs executors administrators and representatives firmly by these
presents sealed with our seals and dated this _____ day of
19 _____.

WHEREAS the Secretary of State for India in Council for himself
and his successors in office and assigns has engaged to educate the said
_____ at the Dehra Dun Forest School in all matters relating to
forest science forest works and forest administration that it may be
deemed necessary by the Director of the said school to teach the said
_____ and has also agreed to pay him during the whole period of his
stay at the said School at and after the rate of _____ rupees
per month and whereas the cost per annum of such education without
any such allowance being included is estimated to be ₹ _____
which shall be taken to be the actual cost for the purpose of these pre-
sents and whereas in consideration of such education and pay to be given
to the said _____ as aforesaid by the said Secretary of State
and his successors in office and assigns the said _____ has agreed
with the said Secretary of State his successors in office and assigns that
he will after completing his studies at the said School and if required to
do so serve in the Forest Department of the Government of British India
for a period of not less than five years during the whole of which time he
will diligently and efficiently do all acts and discharge all duties which
may be required of him to be done in his capacity as an officer of the said
Department. AND WHEREAS the Secretary of State has also on his part
agreed that the said _____ shall be paid for such service at
and after the rate of not less than ₹ _____ per month and shall
be entitled to all the rights and privileges in respect of pay pension and
promotion accorded to officers of the said Department for the time being
by the Rules and Regulations of the Department. AND WHEREAS for
the purpose of securing and indemnifying the said Secretary of State his
successors in office and assigns against all loss and damage which he or
they might or may in any way suffer by reason of the said
leaving without permission the service of the said Secretary of State his
successors in office or assigns in less than five years after the completion
of his studies at the said School and for the purpose also of securing

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the refund to the said Secretary of State his successors in office and assigns of the total cost including the monthly payments made to the said while at the said School incurred by the said Secretary of State or his successors in office or assigns in respect of the education of the said

at the said School and in consideration of the payment and education so as aforesaid to be made and given to the said at the said School and as one of the conditions of the admission of the said to the said School it has also been agreed that the said and the said and as his sureties should execute the above-written Bond subject to the condition hereinafter contained. Now the condition of the above written Bond or obligation is such that if the said shall well and faithfully and diligently pursue his studies at the said School and qualify for the said Forest Service and shall also after completing his studies at the said Forest School and if so required to do serve the said Secretary of State his successors in office and assigns in the Forest Department of the Government of British India or any Local Government for a period of not less than five years and shall during the whole of such period diligently and efficiently do all acts and discharge all duties which may be required to be done by him in his capacity as an officer of the said Department and if the said

and

or either of them their or either of their heirs executors administrators and representatives shall well and truly indemnify the said Secretary of State his successors in office and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said giving cause for dismissal either while at the said

School or while in the service of Government thereafter or of his leaving the service of the said Secretary of State his successors in office or assigns without permission in less than five years after the completion of the studies of the said at the said School and if the said and or either of them their or either

of their heirs executors administrators or representatives shall also pay to the said Secretary of State his successors in office or assigns all sum or sums in any way expended paid or incurred by the said Secretary of State his successors in office or assigns in respect of the education of the said

at the said School then the above-written Bond of obligation shall be void otherwise the same shall remain in full force and virtue. PROVIDED ALWAYS and it is hereby expressly agreed and declared that these presents shall be treated and considered as entered into under the orders of the Government of India for the performance by the said

and

of a public duty and an act in which the public are interested within the meaning of section 74 of Act IX of 1872 of the Legislative Council of India.

IN WITNESS, etc.

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Notification by the Government of India, Finance and Commerce Department, No. 4760-S. R., dated Calcutta, the 29th November 1892.

In exercise of the powers conferred by section 8 of the Indian Stamp Act (I of 1879), the Governor General in Council is pleased to remit the duties payable on the agreements and security-bonds required to be executed, under the Rules to regulate appointments and promotions in the Provincial Forest Service, by students and their sureties previous to entry into the Forest School, Dehra Dun.

Board of Control for Imperial Forest School, Dehra Dun.

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APPENDIX III.

[Article 53 of Code, 6th edition.]

Board of Control for Imperial Forest School, Dehra Dun.

CIRCULAR No. 5 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agriculture Department (Forests),—dated Calcutta, the 6th December 1890.

Read—

Circular Resolution of this Department, No. 34 F., dated 9th October 1889, communicating remarks on the Report of the Forest School, Dehra Dun, for 1888-89.

Read also—

Report of the Forest School for 1889-90.

RESOLUTION.

*	*	*	*	*	*
*	*	*	*	*	*

5 Towards the close of the year a Conference was held at Dehra under the orders of the Government of India, presided over by the Officiating Secretary in this Department, to consider questions which had arisen in connection with the direction and management of the School. The most important of these matters were the establishment of a suitable Board of Control, the provision of an adequate staff of teachers, and the question whether it was desirable to place the School under an officer of the Educational Department.

The recommendations of the Conference were to the following effect:—

- (i) That the Director of the School should continue to be a Forest Officer, who should, as at present, be the Conservator of the School Circle in the North-Western Provinces for the following reasons, *viz.*,—(1) a special knowledge of the objects of the School, and of the practical duties to be eventually performed by the trained pupils, is essential; (2) a Forest Officer of standing and capability will in any case be required for special instruction in forestry, and it might be difficult to adjust the relations between him and a Director introduced from another Department; (3) it is necessary that the Director of the School should also be the Conservator of the Circle in order to enable the practical out-door instruction to be well carried out and to enlist the co-operation of the Forest subordinates; (4) the Divisional Officers under

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the Conservator of the School Circle must be employed under the Director for teaching, and their having to serve two masters would give rise to difficulties; (5) the Conservator might transfer these officers within his Circle in a way that would be inconvenient to the School.

- (ii) That while the School staff, as well as all questions of finance, should remain as heretofore subject to the orders of the Inspector-General of Forests, a Board of Control should be constituted, of which the duties, *inter alia*, would be as follows:—

- (a) To arrange for the conduct of the examinations by certain of its members, who would thus form an independent examining body separate from the teaching staff.
- (b) To decide on all matters connected with the curriculum, of studies at the School.
- (c) To advise regarding the prospectus of the School qualifications for admission, etc.
- (d) To decide the relative number of marks to be given for the different subjects, the forms of certificates, the minimum marks for *pass* and *honour* certificates, and similar matters.

- (iii) That this Board should be composed of the following members:—

The Inspector-General of Forests, *President*.

The Director of Public Instruction, North-Western Provinces and Oudh.

The Director of the School.

One Conservator from each Province.

With, as *Secretary*, the Assistant Inspector-General of Forests.

- (iv) That in view of the growing requirements of the School, and to admit of the extended course of instruction now given being carried on successfully it was necessary that the staff of instructors should be correspondingly increased.

6. The first and third of these recommendations have been acquiesced in by the Government of the North-Western Provinces and Oudh, and accepted by the Government of India.

Provision for the continuance of the joint appointment of Director and Conservator has been made in the scheme recently submitted to Her Majesty's Secretary of State for the reorganization of the Forest Department; and Mr. J. Sykes Gamble, M.A., one of the Conservators in the Madras Presidency, has been selected for the office.

The proposal to increase the teaching staff has also been submitted for the consideration of the Secretary of State, who has been asked to

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sanction the employment of two additional Instructors. The School staff will, under this scheme, comprise the following officers:—

1 Director	.	.	.	.	} Upper Controlling Staff.
1 Deputy Director	.	.	.	.
2 Instructors	.	.	.	.
1 Instructor	.	.	.	.	Lower Controlling Staff.

Other Local Governments and Administrations will now be addressed with reference to the appointment of Conservators to the Board of Control, the constitution of which will then be duly effected.

CIRCULAR No. 16 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agriculture Department (Forests),—dated Calcutta, the 18th December 1890.

Read --

Resolution of this Department, Circular No. 15 F., dated the 6th instant, communicating the remarks of the Government of India on the Progress Report of the Forest School at Dehra for 1889-90.

RESOLUTION.—In the Resolution cited in the preamble, it was said that the Government of India would address Local Governments and Administrations regarding the appointment of Conservators to the Board of Control, which, in accordance with the recommendations of the Conference that met at Dehra on the 22nd March 1890, is to be established for assisting in the conduct of examinations and advising on matters connected with the administration of the Forest School at Dehra, in the North-Western Provinces.

2. His Excellency the Governor General in Council considers that the objects which the Conference had in view will be sufficiently met by the appointment of all Conservators as *ex-officio* members of the Board: provided that, as a rule and except for special reasons approved by the Government of India, not more than three Conservators (selected as far as possible in rotation), and in no case more than one Conservator from each province, should be deputed to attend any one meeting of the Board; and, further, that, except for urgent reasons, not more than one meeting should be called during the year, and that this should take place in March, when the annual examinations are held. The attendance of each Conservator would, under these provisions, be usually required once in every five years.

3. His Excellency in Council now desires that Local Governments and Administrations will issue such instructions as may be necessary for the appointment of Conservators as *ex-officio* members of the Board of Control, and will permit arrangements to be made, in direct communication with the Inspector-General of Forests, for the deputation of the requisite number of officers, whose services can be spared, to the annual meeting at Dehra.

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Rules for the Vernacular Forest School, Burma.

APPENDIX IV.

[Footnote to Article 30 (3) of Code, 6th Edition.]

Rules to regulate the course of instruction at, admission to, and discipline at the Vernacular Forest School, Tharrawaddy, Burma.

I.—CONSTITUTION OF SCHOOL.

Administrative control.—The school is under the administrative control of the Conservator of Forests, Pegu Circle.

Any alterations in the course of study or in the rules for admission of students or any questions affecting the school, shall be considered by a Board of Control, whose suggestions shall be submitted for the orders of the Local Government by the Conservator of Forests, Pegu Circle.

The constitution of the Board of Control shall be the following:—

- (i) The Conservator of Forests, Pegu Circle.
- (ii) A senior European member of the Educational Department appointed by the Local Government.
- (iii) One other Conservator of Forests appointed by the Local Government.

The senior Conservator present shall be President of the Board.

The Board of Control will meet annually at Tharrawaddy for the inspection of the school, to preside over the examinations and to issue certificates to senior students. This meeting will be held in November, or at such other time as the Local Government may direct.

2. *School staff.*—The Forest Officer in charge of the Tharrawaddy Division shall be Director of the School in addition to his other duties.

The school staff will consist of the Instructor, the Assistant Instructor, and such other teachers as may from time to time be appointed. The Director shall be responsible for the general administration of the school, and shall issue orders to the Instructor as to a Sub-divisional Officer.

The Instructor shall be responsible to the Director for the maintenance of discipline; for the carrying out of the prescribed scheme of education; for the supervision of the school buildings and grounds; for the up-keep of accounts, and the conduct of correspondence. The other members of the school staff and the junior students shall be under the direct orders of the Instructor.

II.—COURSE OF INSTRUCTION.

3. *Course of Instruction.*—The course of instruction extends over two years, commencing from the 7th December in each year, and twenty students will be admitted annually. During the first year the students will be called "Juniors" and during the second year "Seniors."

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The subjects taught at the school will be—

I.—Silviculture (including a brief mention of working-plans).

A.—INTRODUCTION.

(1) *Introductory remarks.*—Utility; direct and indirect effects of forests.

(2) *Definitions.*

(3) *Trees.*—Their principal characteristics and requirements, with illustrations from Burmese trees.

(4) *Forest crops.*—Natural and artificial; pure and mixed. The effects of soil and climate. Struggle for existence. Distribution of forests according to locality, with examples of principal types in Burma.

B.—CREATION AND REGENERATION OF FORESTS.

(a) Artificial Formation.

(1) *Choice of species, site and method of formation.*

(2) *Collection, testing and storage of seeds*

(3) *Direct sowing—*

(a) Conditions of success.

(b) Season for sowing.

(c) Preparation of soil.

(d) Various methods of sowing.

(4) *Planting—*

(a) Season for planting.

(b) Different kinds of plants, as regards age, size, quality, etc.

(c) Density of planting; distribution and number over the area.

(d) Lifting plants and protection in transit.

(e) Nurseries and their management.

(f) Various methods of planting, and conditions under which each method is advisable.

(g) Maintenance operations in plantations, weedings, cleanings and thinning.

(5) *Teak Taunggya Plantations.*—Special emphasis to be laid on this subject, as regards collection of seed, choice of site, formation, and fostering operations, with detailed practical instruction in camp.

(b) Natural Regeneration.

(1) *Natural Regeneration by seed.*—The chief silvicultural systems briefly described; special reference to the selection system as carried out in Burma, and the coppice and coppice with standard systems.

(2) *Natural Regeneration by stools, layers, slips and suckers.*—Coppice forest; coppice with standards; bamboo forest; rubber,

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(c) Maintenance and Improvement of Forests.

(1) *Works of Improvement.*—Improvement fellings, climber cutting and kindred operations, with full practical instruction.

(2) *Protection.*—The necessity for proper maintenance of boundaries, guarding against excessive fellings, grazing, fire and other dangers, to be fully treated under Forest Protection.

(d) Working-Plans.

The necessity for regulating fellings and guarding against over felling.

Definition and brief explanation of what is meant by a Working-Plan; the more important terms used therein, and explanation sufficient to enable a Forest Subordinate to understand the requirements of a Working-Plan and a map of compartments. Practical illustrations from Working-Plans in force in Tharrawaddy Division.

II.—Forest Protection.

Note.—Nothing is laid down under this head which does not directly concern Burma. Such matters as protection against erosion, wind, sun, violent rain, weeds, unsuitable soil, etc., are omitted here because they are dealt with in sylviculture under the headings of utility of forests, nursery management, weeding, climber cutting, selection of sites for plantations, etc.

(1) *Introductory.*—The chief sources of danger to forests, and the necessity for protecting forests, such dangers (excluding those treated of under sylviculture) are :—

(a) Encroachment, trespass and over felling necessitating reservation and demarcation.

(b) Fire.

(c) Animals, birds and insects.

(2) *Demarcation.*—A description of the manner in which forests should be demarcated under different conditions, with special reference to the forests of Burma.

Complete practical instruction on demarcation in Tharrawaddy Division, with preparation of boundary statement and map.

(3) *Fire Protection.*—Full instruction, theoretical and practical, on the clearing of fire lines, burning exterior jungle and inter-traces, fire-watching, extinguishing fires, mapping and drawing up reports of fires, and all other work connected with fire-protection. Great stress to be laid on practical training in the forest.

(4) *Damage by animals, birds and insects.*—A general mention of the principal animals and birds injurious and useful to forests, with a brief note of their destructiveness or utility.

A general description of insect life in its various stages and the damage done by insects with the methods adopted to counteract mischief. A classification of insects into their main orders will be given, using Burmese names only, and not scientific terms. Special stress to be laid on the collection and preservation of specimens in a complete manner.

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III.—*Forest Utilization.*

- (1) *Introductory*.—Division into major and minor produce.
- (2) *Major Produce*.
 - (a) *Timber*—
 - (i) Technical properties and uses of the chief timbers, with special reference to Burma.
 - (ii) Seasoning of timber. Girdling of teak.
 - (iii) The felling of timber and tools used therein.
 - (iv) The conversion of timber into scantlings, staves, sleepers and other classes of converted material.
 - (v) Extraction of timber. Logging, floating, clearing and improving streams, carting, construction of booms, protection of bridges from floating timber. Special reference to the system of marking timber as carried out in Tharrawaddy Division.
 - (vi) Classification of timber at depôts, and disposal; system of hammer-marking.
 - (b) *Fuel*—
 - (i) The principal fuel trees.
 - (ii) Different classes of fuel.
 - (iii) Conversion, stacking and disposal of fuel, with tools used therein.
- (3) *Minor Produce*—obtained from—
 - (a) *Bamboos and grasses*.
 - (b) *Trees*: wood, roots, leaves, flowers, fruits and bark.
 - (c) *Minor Forest Industries*: charcoal burning, cutch boiling, tapping for wood oil, resin, rubber, gum; collection of myrabolams.
 - (d) *Animals and insects*: honey, wax, *puenyet*, lac, silk, horns, hides, etc., hunting and fishing.
 - (e) *Minerals*: laterite, limestone, jade, etc.

IV.—*Forest Law, Departmental Organization and Accounts.*

- (1) *General*.—Necessity for a special Forest Law.
- (2) *The Burma Forest Act and Rules*.—With more particular reference to those parts which affect the work of Forest subordinates.
- (3) *The Indian Forest Code*.—Especially as regards the particular work of forest subordinates, e.g., Cash Accounts of subordinates, upkeep of daily labour forms and depôt forms. Full instruction to be given practically in connection with all forest operations entailing employment of labour. The keeping of license and other registers and correspondence files.
4. *Indian Penal Code*.—In so far as it applies to forest offences, theft, criminal breach of trust, mischief, abetment, trespass, criminal misappropriation, attempts to commit offences, giving false evidence, aggravation of offences.

5. *The duties of Rangers, Deputy Rangers, Foresters and Forest Guards*, including instruction on furnishing reports in a clear and concise manner.

V.—*Surveying.*

- (1) Geometrical drawing, scales, the use of simple instruments for drawing, surveying, plotting and calculating areas. Tracing, copying, enlarging and reducing maps.
- (2) The use of the chain, plane-table, prismatic compass; complete out-door instruction in surveying by means of these, with special regard to surveys in the forests.
- (3) The principle of the level, with practice in the use of the hand level and ghat tracer in laying out roads.
- (4) Plotting and preparation of maps from actual surveys executed.

VI.—*Forest Engineering.*

- (1) Measuring and estimating volume of earthwork, wall or timber work.
- (2) Preparation of plans and estimates for laying out Forest roads and simple bridges, with practical instruction in road and bridge making. The different methods employed in improving road surfaces.
- (3) *Forest buildings.*—Choice of site. Selection of and use of timber, bamboos, etc. Construction of and repairs to buildings. Practical instruction in preparing estimates for and carrying out simple forest buildings. The use of preservative materials for posts, walls and roofs.
- (4) The improvement of floating streams and construction of booms (Amplification of lectures on utilization.)
- (5) The drainage of swampy land.

VII.—*Mathematics.*

- (1) *Arithmetic.*—Up to and including decimal fractions and ordinary weights, measures and coinage. Simple proportion.
- (2) *Mensuration*—
 - (a) Calculation of plane geometrical figures.
 - (b) Calculation of volumes of solids, with special reference to earthwork, round and converted timber and stacked material.
 - (c) Mensuration of standing trees.

VIII.—*Botany.*

- (1) General classification of plants in a simple manner.
- (2) The root, stem, branches, leaves, flower (with its various parts), fruit, seed. Descriptions and uses of the various organs with practical examples.
- (3) Germination and the conditions necessary for its success.

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(4) Nutrition of plants, absorption of moisture through the roots, crude sap, transpiration, assimilation and method of growth, formation of annual rings, and heart wood; all briefly described without the use of lengthy scientific terms.

(5) Adverse influences to plants. Effects of cover, exposure, drought and other abnormal conditions. Fungi and other parasites. The healing of wounds.

(6) The collection, mounting and preservation of specimens. Special stress to be laid on this.

4. The School Instructor, with the assistance of the Assistant Instructor and other teachers, will give all instruction in sylviculture, utilization, working-plans, forest law, and organization and surveying and engineering. The theoretical instruction will be of a simple character, such as is suited to the capacity of the class of Burman, Karen, Shan, Kachin, etc., usually entering the Subordinate Forest Service. The practical work should be as thorough as possible.

5. The course of instruction shall be as follows :—

Period.	FIRST AND SECOND YEARS.
	Occupation and subjects of study.
I December to April.	Seniors and juniors in camp with school staff: the former engaged in more advanced practical work under direct supervision, the latter to commence the theoretical course of lectures and to be occupied also with elementary practical training.
II May to 15th June.	Seniors and juniors at headquarters: the former receiving instruction in mapping and other indoor work, the latter continuing attendance in the lecture room.
III 16th June to 30th June.	Seniors and juniors in camp engaged in sowing and planting operations, combined with theoretical instruction.
IV July.	As in II above.
V August.	Seniors and juniors in camp engaged in weeding and other monsoon forest operations, combined with theoretical training.
VI September to 15th November.	Seniors and juniors as in II above.

6. Monthly examinations will be held by the School Instructor. The marks gained at these monthly examinations shall not be taken into consideration in awarding certificates of qualification, but may be taken into account in deciding to whom prizes are to be given.

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7. A committee consisting of the Conservator of Forests, Pegu Circle, the Divisional Forest Officer, Tharrawaddy, and two other Deputy Conservators shall conduct the examination to be held in November of each year. The examiners will be appointed by the Local Government two months before the date fixed for the examination, and the subjects of examination shall at the same time be allotted to the examiners by the President of the Board of Control.

The examinations of junior students shall be conducted by means of written papers followed by short oral examinations. The papers shall be drawn up under the orders of the members of the Board of Control acting as moderators, and will be printed at the confidential press. The maximum marks to be attached for each paper will be 50.

One hundred marks will be given for good conduct and general ability and suitability for forest work during the second year's training, and these marks will be added to those obtained at the theoretical training to determine grade of certificate to be awarded.

The percentage of marks for pass in each subject and the aggregate marks required for certificates will be as noted in the following paragraph.

8. *Certificates.*—Certificates will be granted by the Board of Control to those students of the second year who are found proficient at the end of the course. Certificates will be of two kinds, namely,—

(a) the higher certificate of qualification to serve as ranger or deputy ranger;

(b) the lower certificate of qualification to serve as forester.

Certificates are granted to students who obtain the following minima of marks and standards of proficiency:—

Certificate.	Theoretical course of the first year.	Practical work of the second year.
Higher	70 per cent. of the aggregate 50 " " in each subject	75 per cent.
Lower	40 " " of the aggregate 30 " " in each subject	50 per cent.

At the examination of junior students marks will be awarded by the Examination Committee. As regards the practical work of the second year, marks will be awarded by the Divisional Officer, Tharrawaddy, in consultation with the School Instructor, on the basis of their personal inspection and of inspection reports of their respective Assistants (Sub-divisional Officers and Assistant Instructor).

Certificates will be granted only by the Board of Control, who have authority to exercise their discretion in doubtful cases.

The higher certificate shall be held to qualify for appointment as Ranger under* section 31 of the Forest Department Code or as Deputy Ranger under* section 31A. The lower certificate shall be held to qualify

* Articles 32 and 33 in 6th edition.

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for employment as forester (with subsequent prospect of promotion to deputy ranger and ranger) under* sections 31 and 31A (a) of the Forest Department Code. Members of the Subordinate Forest Service who obtain a certificate will be held to have a claim to a step of promotion immediately a vacancy occurs in the class for which they have qualified, provided their work and conduct after leaving the school have been satisfactory. Direct appointments to deputy rangership on R30, if necessary, on the temporary establishment will be given to private students who obtain the higher certificate. Such appointments will ordinarily be made according to the position attained by the student at the examination. So far as is practicable, the choice of locality for service will also be granted in the order of passing out. In the case of members of the Subordinate Forest Service the choice will be confined to the circle to which they may belong. The possession of a certificate by a member of the Subordinate Forest Service will give him a preferential claim to promotion over uncertificated members of the same grade when vacancies have to be filled up.

9. Should any junior student (a) be unable to appear at the examinations or (b) having appeared, fail to pass those examinations, he will not be permitted to appear at any subsequent examinations, nor to enter on the course of the second year, unless he follows a second time the whole course of the first year or, at the discretion of the Board of Control, only the second half of the first year's course.

10. *Prizes.*—At the discretion of the Board of Control prizes consisting of articles useful to a ranger, deputy ranger or forester may be awarded to the student who shows himself most proficient at each of the six main subjects taught at the school. Such prizes shall, however, be limited in value to R25 each.

III.—RULES FOR ADMISSION.

11. *General.*—The total number of students annually admitted to the school shall for the present ordinarily be twenty. These will be recruited at the rate of five for each of the four circles, or in such other proportion as the Local Government may direct.

12. Only pure Burmans or Burmese-speaking Karens, Shans, Kachins, etc., will ordinarily be eligible for admission as students at the school. Exceptionally, however, students of mixed blood may be admitted, provided that they dress as Burmans and have adopted the Burmese manner of living.

13. Nominations to studentships will be made by the Conservators of Circles.

14. The school is primarily intended for the training of members of the Subordinate Forest Service of the executive and protective branch of not less than six months' service in that branch, but if all vacancies in the school are not filled by Government students, private students may also be admitted. Candidates for admission to the Forest school as private students must not be less than 18 or more than 25 years of age,

* Articles 32 and 33 of 6th edition.

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and their applications must be sent to a Conservator of Forests through a Divisional Forest Officer. In the case of Government students the age-limit does not apply, but Conservators should act with due discretion in this respect, and should only, in exceptional circumstances, nominate subordinates whose age exceeds 40 years.

15. All applications for private studentships should be supported by the four certificates enumerated below, namely,—

- (i) A certificate that the candidate is a native of Burma as defined in Rule 12 of these rules;
- (ii) a certificate of age;
- (iii) a health certificate in the form prescribed by Article 49 of the Civil Service Regulations (Fourth Edition), signed by the Civil Surgeon of the district in which the Divisional Forest Officer's duties lie, and testifying to the candidate's sound constitution, good vision and hearing, and general physical fitness for a rough outdoor life in the Forest Department;

NOTE.—This certificate should also state that the candidate bears on his body marks of successful vaccination or of small-pox.

- (iv) a certificate of respectability and good moral character from two or more persons whose social or official position can be accepted as a guarantee of reliableness.

NOTE.—The last two certificates must bear date not further back than the 1st July of the year in which the candidate proposes to join the school.

Before forwarding an application for a private studentship, the Divisional Officer shall examine the candidate as to his ability to read and write and to do simple arithmetical sums, and as to his general intelligence, and shall certify accordingly. Upon the receipt by the Conservator of any application in respect to which the preceding conditions shall have been observed, that officer may either accept or reject the application without assigning any reason for so doing, or he may require the candidate to produce other or better certificates in person before him.

16. The applications of the members of the Subordinate Forest Service shall be supported by medical certificates of recent date testifying to the applicant's physical fitness. The Divisional Forest Officer shall also attach a certificate giving his opinion of the candidate's qualifications and claims for training at Government expense.

17. Conservators may, at their option, test the fitness of a candidate who desires to enter the Forest School by practical work in the Forests, and will, on the 1st October in each year, forward to the Conservator of the Pegu Circle the names of the students nominated by them.

18. Students who are members of the Subordinate Forest Service shall receive during the period of their course at the school the full pay of their rank, subject to a minimum of R14. Private students will receive stipends of R14 per mensem, provided that not more than two stipends are held in each year. Private students in excess of two shall receive no stipends. The allotment of stipends to private students will be made by the President of the Board of Control,

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19. Travelling allowances to and from the school and for all journeys from the headquarters of the school will be paid—

- (a) to rangers, deputy rangers, and foresters, as sanctioned for their grade;
- (b) to forest guards, as sanctioned for forest guards, first grade;
- (c) to stipendiary students, as sanctioned for forest guards, first grade.

IV.—DISCIPLINARY RULES.

20. *Quarters.*—On arrival at Tharrawaddy, the School Instructor will allot a quarter to each student, which he will occupy free of rent; but rangers may make their own arrangements for accommodation and need not occupy the school's quarters, and this permission extends also to all forest subordinates who bring their wives or families to reside at Tharrawaddy during the school course. Private students will be required to reside in the school quarters.

21. *Uniform.*—Members of the Subordinate Forest Service deputed as students must wear the Forest Department uniform prescribed for their rank, while other students will wear such school uniform as may be prescribed for them by the Director of the School.

22. *Leave.*—During the course of instruction no student may leave Tharrawaddy or the camp headquarters without the previous sanction of the Director of the School.

23. *Holidays.*—During the theoretical course for the junior students, Saturdays that are not devoted to outdoor instruction will be observed as half-holidays. During the practical course of the second year no fixed holidays can be allowed to the senior students save during the rainy season, at the discretion of the Director of the School.

24. *Punishments.*—For breaches of any of the disciplinary rules the Instructor may—

- (1) reprimand a student either privately or publicly before the class, and with the previous sanction of the Director;
- (2) fine a student up to one week's salary or stipend; or
- (3) suspend him from attendance in class.

On the suspension of any student the matter must be at once referred to the Conservator of Forests, Pegu Circle, a written statement of the charge being forwarded, together with the student's defence in original, with any remarks the Director may wish to make thereon. The Conservator of Forests, Pegu Circle, may remove any student from the school and reduce or dismiss any Forest subordinate deputed to be a student.

25. Monthly reports on the progress and conduct of each student will be furnished by the School Instructor to the Director. The progress reports will show the marks gained at the monthly examination prescribed by Rule 6.

Rules for the Vernacular Forest School, Burma.

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Instructions for regulating the admission of officers of the Subordinate Forest Service in Burma as students in the Tharrawaddy Forest School.

A.—Each Conservator may depute the following number of students in each year—

	1903.	1904.	1905.	1906.
Pegu Circle	5	5	5	4
Tenasserim Circle	5	5	4	5
Northern Circle	5	4	5	5
Southern Circle	4	5	5	5
. Total	19	19	19	19

but this number may be altered for any year by arrangement with the Conservator of the Pegu Circle.

B.—Vacancies in the class of Rangers and lower classes caused by deputations at the school may be filled either by sub. *pro tem.* promotions or, in the case of Deputy Rangers, Foresters and Guards, by temporary appointments of qualified outsiders. All such sub. *pro tem.* promotions and temporary appointments will be made by the Conservator of each Circle at his discretion subject to the following conditions:—

- (1) No sub. *pro tem.* promotions or temporary appointments will be made above the rank of Ranger, IV grade;
- (2) the maximum cost of replacements in any Circle shall not exceed R160 per mensem for the men deputed in each year, unless there are corresponding savings in some other Circle;
- (3) temporary appointments or promotions shall not be made to a higher post than that of the officer deputed. (Thus a temporary Deputy Ranger, 2nd grade, may not be appointed in place of a Deputy Ranger, 3rd grade, or Forester at the school);
- (4) one temporary appointment or set of promotions only shall be given for each officer deputed. (Thus two Foresters or Guards may not be temporarily appointed for one Deputy Ranger at the school).

C.—Should any Conservator decide to depute a less number of students in any one year than is prescribed in paragraph A, the maximum cost of replacements in his Circle will be reduced by R20 for each student below the number sanctioned in paragraph A above.

APP. V. [Rules for entry into Forest Department of Native N.-C. Officers, etc.]

APPENDIX V.

[Article 32 II (b) of Code, 6th edition.]

Rules for the entry into the Forest Department of Native Non-Commissioned Officers of His Majesty's Army.

Circular No. 28-F., dated 30th November 1893.

RESOLUTION.—The Governor General in Council, in supersession of the orders dated 18th November 1880, is pleased to sanction the following rules for the entry into the Forest Department as Rangers of Native Non-Commissioned Officers of His Majesty's Army :—

I.—Any such officer, who is recommended for the purpose by his Commanding Officer, may apply to a * Conservator of Forests in the Bengal Presidency, or to the Director of the Imperial Forest School at Dehra Dun, for permission to follow, at that institution, the course of instruction in the Upper or English class, with a view to secure, after successfully passing through the School and obtaining a Ranger's certificate, an appointment as Forest Ranger in one of the Provincial Forest Services.

* *Addresses of Conservators of Forests in the Bengal Presidency.*
 Bengal Circle, Darjeeling.
 Assam Circle, Shillong.
 N.-W. P. and Oudh—
 School Circle, Dehra Dun.
 Central Circle, Naini Tal.
 Oudh Circle, Naini Tal.
 Central Provinces—
 Southern Circle, Nagpur.
 Northern Circle, Jabalpur.
 Berar Circle, Amraoti.
 Punjab Circle, Lahore.
 Upper Burma—
 Eastern Circle, Mandalay.
 Western Circle, Mandalay.
 Lower Burma—
 Pegu Circle, Rangoon.
 Tennasserim Circle, Rangoon.

II.—The Forest Officer to whom application is made must be satisfied—

- (a) that the candidate will not be more than 30 years of age when he enters the School ;
- (b) that he has been sufficiently well educated, especially in Mathematics and English, to enable him to follow the School course with advantage and to obtain a Ranger's certificate ;
- (c) that he is of good constitution and active habits, and possesses fair ability and powers of observation, as well as such physical qualifications as are required for a good Forest Officer.

III.—If the conditions in the preceding rule are satisfied and the candidate is accepted by a Local Government for an appointment in the Provincial Forest service, he may be admitted to the School, and be allowed to receive the stipend admissible to private students under

Rules for entry into Forest Department of Native N.C. Officers, etc.

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Rule 12 (ix) of the rules appended to Circular* No. 11-F., dated 28th June 1893. While at the School, with the exception that he need not attend drills, he will in all respects be subject to the rules appended to that Circular.

* Superseded by Circular No. 20-F., dated 26th October 1895.

IV. — On obtaining a certificate at the conclusion of the School curriculum, the candidate will be eligible to be appointed as Ranger. On being so appointed, he will be subject, as regards future promotion, to the regulations of the Forest service for the time being. As regards other conditions of service, the candidate either shall, on obtaining his appointment to the Forest Department, take his discharge from the Army, and then 12 months of his period of instruction at the Forest School will count as service under* Article 338, Rule 4, of the Civil Service Regulations; or he may serve in the Forest Department and be transferred to the Native Unattached List under the conditions in Army Regulations, India, Volume II, Part II, and in that case he will qualify for the special rates of pension admissible under military regulations. (See Army Regulations, India, Volume I, Part II.) [In the event of his promotion from the Subordinate to the Provincial Service (class of Extra-Assistant Conservator), he will, if at the time on the Native Unattached List, be required to take his discharge from the Army, and will then count his whole departmental service, with the addition of twelve months of his period of instruction at the School, for civil pension. It will, however, be optional with him to decline such promotion.]

V.—During the School course the candidate will be seconded in his corps, which he shall rejoin if he fails in obtaining a certificate.

2. These rules do not apply to the Presidencies of Madras and Bombay; but the Governor General in Council recommends them to the consideration of the Governments of those Presidencies.

SUB-APPENDIX A.

No. 10—170-4 F., dated 7th June 1895.

From—E. V. LIVINGE, Esq., C.S., Under-Secretary to the Government of India,

To—The Secretary to the Government of Bengal.
 " " " " the North-Western Provinces and Oudh.

" Chief Commissioner of the Central Provinces,
 " " " Burma.
 " " " Assam.
 " " " Coorg.
 " " " Ajmere.
 " Superintendent of Port Blair.
 " Agent to the Governor General in Baluchistan.
 " Resident at Hyderabad.

With reference to the Circular Resolution of this Department No. 28 F., dated 30th November 1893, I am directed to say that the

* Article 338, Vol. II, of the fourth edition of the Civil Service Regulations.

App. VI. Rules for entry into Forest Department of Native N.C. Officers, etc.

Government of India have decided to add the following order, which is based on a similar rule in force in the * Public Works Department, to No. IV of the Rules for the entry into the Forest Department of Native Non-Commissioned Officers of Her Majesty's Army :—

* Resolution No. 1664 G., dated 26th June 1893. (Published in Part I of the *Gazette of India*, dated 1st July 1893.)

"In the event of his promotion from the Subordinate to the Provincial Service (class of Extra-Assistant Conservator), he will, if at the time on the Native Unattached List, be required to take his discharge from the Army, and will then count his whole departmental service, with the addition of twelve months of his period of instruction at the School, for civil pension. It will, however, be optional with him to decline such promotion."

No. 628—170-4 F.

COPY forwarded to the Government of the Punjab, for information, with reference to that Government's letter No. 152 S., dated 8th June 1894, and with the remark that Bhai Sadhu Singh may be permitted to take his discharge from the Army with effect from the 1st October 1892 and count service for pension in accordance with Rule IV.

Nos. 629-633—170-4 F.

COPY forwarded, for information, to the Governments of Madras and Bombay, the Military and Finance Departments, and the Inspector-General of Forests.

Rules for the Examination of Forest Officers.

App. VI.

APPENDIX VI.

[Articles 74 to 80 of Code, 6th edition.]

Rules for the Examination of Forest Officers.

(i) BENGAL.

Notification No. 3324-A, dated the 28th May 1895.—The following revised rules for the conduct of the departmental examinations, held under the direction and control of the Central Examination Committee, having been sanctioned by the Lieutenant-Governor and approved by the Government of India, are hereby published for general information:—

Section 1.—General.

1. These rules shall apply to the departmental examinations of the junior members of the Indian Civil Service, the Executive Branch of the Provincial Civil Service, Subordinate Civil Service, Police, Opium Forest and other Departments of the Public Service to whom they may from time to time be made applicable.

2. All Assistant Magistrates, Deputy Magistrates and Collectors, Special Deputy Collectors, Sub-Deputy Collectors who, on the 4th July 1892, had not been confirmed in their appointments (*vide* Appendix XII), Assistant Superintendents of Police, and others (to whom these rules may be applicable), who may have been more than six months on duty, shall, and those who have been less than six months on duty, may, at their option, be subjected to half-yearly departmental examinations, and shall be required to pass according to the standard, or the standards, of examination which may be applicable to them respectively in each subject, according to the rules hereinafter set forth.

3. To direct and control these (half-yearly) departmental examinations, there shall be a Central Examination Committee appointed by Government. It shall consist of a President and of as many members (of whom one shall be Secretary) as the Government may think proper to appoint from time to time.

4. The examinations will be held, in the Regulation Provinces, at any station which is the headquarters of a Divisional Commissioner, or where there is a District Judge. They may also, with the previous consent of the Central Examination Committee, be held at any station where there is a Deputy Commissioner.

5. Each Divisional Commissioner shall notify in the *Calcutta Gazette*, at least one month before the date of examination, at what stations in his Division examinations are to be held, and shall report to the Chief Secretary to the Government of Bengal the names of intending examinees, specifying at which centre of examination each is to attend. If a Divisional Commissioner has only a very few examinees, and if the means of locomotion are easy, he will probably have only one or two

(i) BENGAL—*continued.*

centres of examination in his Division. Heads of Departments will, in the same way, notify to the Chief Secretary the names of intending examinees in their respective departments, specifying at which centre each is to attend.

6. The Government, after collecting all the lists, will prepare a complete list of all officers liable to appear at the examination, and forward a general list to the Secretary to the Central Examination Committee at least three weeks before the examination, and extracts to the Presidents of the Local Committees.

7. The Central Examination Committee may, on sufficient cause being shown, permit the appearance of an officer for examination at a station other than that at which, under ordinary circumstances, he would be required to present himself.

8. Local Committees shall be formed at the several stations at which examinations are to be held, and they shall conduct the examinations under the instructions of the Central Committee.

9. The Local Committee at each station, which is the headquarters of a Commissioner, shall consist of the Commissioner, the Collector (or Deputy Commissioner), and a Native civil officer to be selected by the Commissioner. In the absence of the Commissioner, the Judge (or Judicial Commissioner) shall take his place on the Committee. At the other stations the Committee shall consist of the Judge, the Collector and a native officer to be selected by the Judge. In the event of the Collector being unavoidably prevented from attending for reasons to be submitted to the President of the Local Committee in writing, the Commissioner or Judge may appoint a Deputy Magistrate or other native civil officer to take the Collector's place on the Committee. At the stations in the Non-Regulation Provinces which are not the headquarters of the Commissioner, the Deputy Commissioner shall form a Committee, with one or two other officers to be selected by him.

10. The Government will, in communication with the Central Committee, fix the dates for the half-yearly examination, which shall be the same for every district. The first half-yearly examination will usually be held in the month of April or May, and the second in the month of October or November.

11. It shall be the duty of the Central Committee to prepare, previous to each half-yearly examination, sets of questions to be put to the examinees, to forward a sufficient number of copies of each of such sets to the President of each Local Committee in a sealed packet, to determine the order in which the examination in each paper and subject shall be held, and to arrange all other details for the conduct of the examinations. The time fixed for each paper shall be notified in the *Calcutta Gazette*. The Central Committee shall from time to time lay down such rules as may appear to them best for the guidance of the Local Committees, in order to ensure a fair and uniform method of ascertaining the proficiency of the examinee in each subject.

Rules for the Examination of Forest Officers.

App. VI.

(i) BENGAL—*continued*.

12. The sealed packet of papers shall remain in the custody of the President of the Local Examination Committee, who shall not open it until the time of examination. The Committee shall superintend the written examination of the examinees only so far as may be necessary to ensure its being conducted with proper strictness; they shall not examine the written answers, but shall forward them to the Central Committee with a statement specifying the marks which they assign to candidates for conversational proficiency in the vernacular, in which branch their decision shall be final. They shall further, in the case of the members of the Indian Civil Service, the Executive Branch of the Provincial Civil Service, the Subordinate Civil Service, and the Police Department, forward a report which shall be furnished by District Officers and Commissioners under whom the examinees have been employed, respecting their official character, qualifications, and the work done by them during the preceding six months.

13. The Central Committee, after perusing the reports and the examination papers, shall report to Government the names of such officers as, in their opinion, have passed, noticing specially, in the order of their merit, those who may have passed with distinction. They shall also report the names of those officers who have succeeded in some of the subjects only.

* * * * *

Section IV.—Officers of other Departments to whom these Rules have been made applicable.

37. Forest officers will be examined, after admission to the Department, in the subjects mentioned in* sections 72, 73, 74, 76, 77 and 78 and Appendix V of the Forest Department Code, 4th edition, particulars of which are stated in *Appendix VIII* (of these rules).

* * * * *

Section V.—Miscellaneous.

41. Officers attending these examinations will be allowed travelling allowance, subject to the rules laid down in Section IV, Chapter LIV, of the Civil Service Regulations.

42. No application, from any junior officer liable to examination, for privilege leave or leave on private affairs, will be entertained if the following half-yearly examination takes place before the expiry of the leave applied for, unless the application specifies that the applicant will attend the examination.

* Articles 74, 76, 78, 79 and 80; and Appendix VI of the Forest Department Code in the 6th edition.

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Rules for the Examination of Forest Officers.

(i) BENGAL—*continued*.

43. If such leave is applied for, and the application from such an officer is submitted to Government, it should be stated that he is liable to pass an examination, and that the next examination will be held within the period of the leave applied for. This will enable the Lieutenant-Governor to decide whether, for the reasons stated, the leave should be granted; and, if so, on what conditions.

APPENDIX V TO BENGAL DEPARTMENTAL
EXAMINATION RULES.*Rules for the examination of Civil Officers in the Lower Provinces of
Bengal in the Vernaculars.*

The following rules for the examination of Civil officers in the Lower Provinces of Bengal apply to all officers of the classes specified in them, and to such others as the Local Government may from time to time direct. They do not affect the rules for the encouragement of the study of the languages of frontier tribes, a copy of which is given in Appendix VI.

2. Two grades of examination are recognised:—

- (I) The Higher Standard of examination for Civil officers held under the direction and control of the Central Examination Committee.
- (II) The Lower Standard of examination for civil officers held under the direction and control of the Central Examination Committee.

*Grade 1.—The Higher Standard of Departmental Examination.**A.—Reading current hand-writing in the vernacular.**

A document of the more difficult description of office papers, selected and lithographed by the Central Examination Committee, shall be transliterated† into the Roman character according to the Hunterian or Wilsonian system. Special marks will be assigned for the correct use of this system.

B.—A written translation from the vernacular into English.

The same document shall also be translated into English correctly.

*C.—A written translation from English into the vernacular.**

* The Hindustani paper will be in the Kaithi character for all officers except Opium Officers of the Benares Agency, for whom special rules have been prescribed (vide Appendix VII).

† For the rules for transliteration see circular order No. 811, dated the 20th March 1894, issued by the Central Examination Committee.

Rules for the Examination of Forest Officers.

App. VI.

(i) BENGAL—*continued*.

An English judgment or other official document of a somewhat difficult nature, selected by the Central Examination Committee, shall be translated into the vernacular without assistance, and in a generally correct manner.

D.—Dictation from English into the vernacular.

An English report or other official paper of some difficulty shall be translated into the vernacular and dictated off-hand fluently and intelligibly, and the translation written down by a clerk exactly as dictated.*

E.—Conservation in the vernacular.

The examinee shall be tested in conversation with several natives in such a manner as to satisfy the local Committee of his power of making himself understood by them, and of explaining himself with clearness and sufficient propriety in the vernacular in an argument or topic of some difficulty, such as may occur in official business.

The maximum and the pass marks assigned to each branch of the examination, and the time allowed for the papers, are subjoined:—

Subjects of Examination.	Maximum marks.	Passing marks.	Time.
Transliteration	20	10	One and-a-half hour.
Translation from vernacular	20	10	
Ditto from English	20	10	Two hours.
Dictation ditto	20	10	Half an hour.
Conversation	20	10	Ten minutes.

Grade II.—The Lower Standard of Departmental Examination.

For this examination the tests shall be the same as the above, but the papers shall be less difficult. The proportion of marks to be obtained in order to pass, and the time allowed for the papers, shall be the same as for the Higher Standard above described. The principal object of this examination shall be to test the proficiency for practical purposes of the examinee in such language.

No native officer (these rules notwithstanding) shall be liable to examination in a language which is his own vernacular. The Commissioners or Heads of Departments submitting the lists of intending examinees under rule 5 of the Rules will consider each case, and, on satisfying themselves, may exempt the candidate from examination in such language, reporting their reasons for doing so to Government.

* The words dictated by the examinee may be recorded by the clerk in any character.

APP. VI.

Rules for the Examination of Forest Officers.

(i) BENGAL—*continued*.

No reward shall be paid to any native officer for passing in any language with which, from his birth or education, he is naturally familiar, or which is closely allied to his vernacular language. For the purposes of this rule Bengali and Uriya will be considered to be closely allied languages.

APPENDIX VIII TO BENGAL DEPARTMENTAL
EXAMINATION RULES.*Rules for the examination of Forest Officers in the Provinces under the
Lieutenant-Governor of Bengal.*

The following rules regulate the examination of Forest Officers in the Provinces under the Lieutenant-Governor of Bengal:—

1. Officers of the Forest Department in Bengal will be required to pass in both the grades referred to in rule 2, *Appendix V*, in Bengali or Hindustani, according as the one or the other is prescribed for each officer by the* Conservator, with the sanction of the Lieutenant-Governor, under section 73 of the Forest Department Code. The examinations will be conducted under the orders of the Central Examination Committee, Calcutta, at the several local centres, as provided for in the foregoing examination rules. Special papers will, however, be prepared for Forest Officers, in which technical judicial terms will be avoided and such terms substituted as bear directly on forest work.

2. A Forest Officer passing the above examinations will be considered to have fulfilled the conditions as regards examination in languages laid down in* section 73 of the Forest Department Code, 4th Edition, for the purpose of promotion to the higher grades. The examinations passed by Forest Officers in Hindustani by the Military standard in the other provinces or in Bengal, previous to the issue of these orders, will, however, hold good for the purposes of promotion.

3. The rules prescribed in *Appendix V* for the conduct of departmental examinations of other Civil Officers will, as far as practicable, be applicable to the examinations of Forest Officers.

4. Forest Officers will be allowed to present themselves for examination in any "principal" language of their province by both the Lower and the Higher Standards at the same time with the permission of the Conservator of Forests: an officer who passes in either of the papers will be held to have qualified for the Lower Standard, but passing marks must be obtained in both sets of papers to qualify for the Higher Standard.

* Article 75 of Forest Department Code, 8th edition.

Rules for the Examination of Forest Officers.

App. VI.

(i) BENGAL—*continued*.

5. The examinations in the Land Revenue systems of Bengal, in Forest Law, and in Forest Procedure and Accounts, will be written.

One paper containing not less than twelve questions will be set in each subject by the Central Examination Committee in communication with the Conservator of Forests, Bengal. The maximum and the pass marks and the time allowed in each subject, are subjoined.

Subjects of examination.	Maximum marks.	Pass marks.	Time allowed.
Land Revenue systems of Bengal (without books)	200	120	Three hours.
Forest Law (do.)	200	120	„
Forest Procedure and accounts (with books)	200	120	„

No oral examinations are held. For examination in languages, *vide* appendix V.

A total of 120 marks in any paper will entitle the Examinee to a certificate of having passed in that subject, whilst a total of over 160 marks will entitle him to a certificate of having passed “with credit,” and a total of over 180 marks to a certificate of having passed “with great credit,” provided that no Examinee can be held to have passed “with credit” or “with great credit” in any subject if no marks are allotted for the answer to any one of the questions set in that subject.

6. The Central Examination Committee, after perusing the reports of the Local Committees and the answerpapers with the assistance of the examiners who set the papers, will report to Government the names of such officers as in their opinion have passed, noticing specially those who have passed “with credit” or “with great credit” in the Land Revenue systems of Bengal, in Forest Law and in Forest Procedure and Accounts.

7. The above rules should also apply to Forest Rangers who are permitted, at their option, to appear at the examinations mentioned in* Section 72 of the Forest Department Code.

8. The following are the rules sanctioned under Article† 75 (iii) of the Forest Department Code for the grant of rewards to officers of the Forest Department of the rank of Extra-Assistant Conservator and upwards, serving in the provinces under the Lieutenant-Governor of Bengal, for passing, with the permission of the Local Government previously obtained under Article‡ 74 of the Code, examinations in optional languages, as defined in the last-named article.

* Article 74 of the Forest Department Code, 6th edition.

† Article 77 (iii) in 6th edition.

‡ Article 76 in 6th edition.

App. VI.

Rules for the Examination of Forest Officers.

(i) BENGAL—concluded.

(1) For the purpose of these rules, optional languages include—

(a) The languages of frontier tribes, a list of which is given in the margin of paragraph 2 of Appendix VI.

(b) Uriya.

(2) The examination of languages of Frontier tribes will be conducted in accordance with Rules 2, 3, and 4 of Appendix VI. Subject to the limitations laid down in Rule 2 of the said Appendix, a reward of Rs. 1,000 will be granted to any officer to whom the present rules apply, who passes in any such language according to the tests prescribed in Rule 4 of that Appendix.

(3) The examination in Uriya will be conducted in accordance with Rules 2 and 13 of Appendix V. Subject to the limitation laid down in Rule 15 of the said Appendix, the rewards specified below will be granted to any officer, to whom the present rules apply, who passes in that language according to the tests prescribed in Rules 2 and 13 of that Appendix:—

(i) Rs. 250 for passing by the Lower Standard of Departmental Examination.

(ii) Rs. 500 for passing by the Higher Standard of Departmental examination, provided that if the prescribed reward of Rs. 250 has already been drawn by an officer under clause (i) of this rule, an additional sum of Rs. 250 only shall be payable when the Higher Standard is passed by the same officer.

(ii) UNITED PROVINCES.

NOTIFICATION No. ⁹⁶⁶
VII-36H, DATED 18TH NOVEMBER 1902.

Extracts from the Rules for the conduct of Departmental examinations in the United Provinces of Agra and Oudh.

SECTION I.—General.

1. These rules apply to the Departmental examination of—

* * * * *

(4) Forest officers.

Rules for the Examination of Forest Officers.

App. VI.

(ii) UNITED PROVINCES—*continued.*

2. An examination for all officers except (3) and (7) mentioned in rule 1 above will be held twice a year usually in April and October, on such dates as may be fixed by Government and notified in the Government Gazette.

* * * * *

Places of examination.
centres:—

3. The examination will, unless otherwise notified, be held at the following local

- (1) Lucknow, for members of the Indian Civil Service, Assistant District Superintendents of Police, Irrigation Officers, Forest Officers, Cantonment Magistrates, Candidates for Cantonment Magistracies, Deputy Collectors.
- (2) Agra, for Officiating Tahsildars and listed candidates for Tahsildarships.
- (4) The examinations will be conducted partly by the Central Examination Committee and partly by the Local Committees.
The Examiners.

The Central Committee,
officers:—

5. The Central Committee will consist, unless otherwise ordered, of the following

- (1) The Third Member of the Board of Revenue (President).
- (2) The Judicial Commissioner, Oudh.
- (3) The Chief Engineer of the Irrigation Department.
- (4) The Inspector-General of Police.
- (5) The Commissioner of Excise and Stamps.
- (6) The Director of Land Records and Agriculture.
- (7) The Accountant-General.
- (8) The Director of the Forest School.
- (9) The Legal Remembrancer to Government.
- (10) The District Judge of Allahabad.

(ii) UNITED PROVINCES—*continued.*

- (11) The Secretary to the Board of Revenue.
- (12) The Joint Secretary to the Board of Revenue.
- (13) } One Hindu and one Muhammadan Native Officer of
- (14) } gazetted rank to be nominated by Government each year.
- (15) The Under-Secretary to Government, Judicial Department
(Member and Secretary).

6. The Central Committee will arrange for the preparation and distribution to the Local Committees of the papers of questions, examine the answers and allot the marks. They will forward to Government a report of the results of the examination, showing what candidates are considered to have passed in the various branches.

7. The Local Committee will consist (unless otherwise ordered) of—

- (1) The Commissioner (President).
- (2) The Judge.
- (3) Two Magistrates of districts in his division, to be nominated by the Commissioner.
- (4) A Native Officer of gazetted rank, to be nominated by the Commissioner.
- (5) A Police Officer (when Police Officers are to be examined), to be nominated by the Inspector-General of Police.
- (6) A Forest Officer (when Forest Officers are to be examined) to be nominated by the Director of the Forest School in consultation with the Conservators of the Oudh and Central Circles.

The Native Officer to be nominated by the Commissioner should have a competent knowledge of Urdu and Hindi.

8. The Local Committees, besides superintending the candidates during the examination, will conduct the oral examinations. They will select the Urdu and Hindi papers to be read by all candidates undergoing the test in vernacular, as well as all the cases. They will also set the papers in translation and dictation for Forest Officers. They will forward to the Central Committee the written answers of candidates, together with a statement of the marks assigned by them for the oral tests, and with a note of anything which seems to call for comment in the conduct of the examination.

9. An officer on leave in India (except leave on medical certificate) must attend the examination unless he has been exempted by Government from attending the examination of that year.

Absence from the examination on the plea of illness will not be accepted, except on a medical certificate, which must be submitted to, and accepted by, the Head of the Department before the examination takes place.

Rules for the Examination of Forest Officers.

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(ii) UNITED PROVINCES—*continued*.

An officer absenting himself from the examination without complying with the above conditions will be considered to have failed at the examination for that year.

Time table.

10. The examination will usually extend over six days, as follows:—

Day.	Morning—10 A.M. to 1 P.M.	Afternoon—2 to 5 P.M.
1st day	Judicial paper . . .	Criminal case.
2nd day	Revenue „ . . .	Revenue „
	Cantonment Law paper .	Cantonment case.
	Canal Law paper . . .	Canal case.
3rd day	Police paper . . .	Stamps and Excise paper. Special <i>viva voce</i> examination of Tahsildars.
4th day	Urdu translation . . .	Treasury and Local Fund Accounts paper.
	Translation and Dictation for Forest Officers.	Conversation.
5th day	Forest Law paper . . .	Land Revenue Systems paper.
	Hindi translation . . .	Civil Law.
6th day	Procedure and Accounts .	Reading Urdu. „ Hindi.

The time to be allowed for cases, translation, dictation, reading, and conversation will be at the discretion of the Local Committee.

11. The examination in the cases will be conducted as follows.

The vernacular records of the cases will be read out by a native official. When possible the case will be read out to each candidate separately or to small batches. The candidate must write his notes of evidence as the reading proceeds, as he would do were he actually trying the case. At the conclusion of each case the candidate, who may refer to his books must write (Europeans in English, natives of India in Urdu or English as they prefer) a judgment on the question or questions at issue, with a statement of reasons. It will be for the Local Committee to decide (1) if in asking questions concerning the record the candidate has shown gross ignorance; (2) if the judgment is in accordance with

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Rules for the Examination of Forest Officers.

(ii) UNITED PROVINCES—*continued.*

the evidence and with the law on the subject, or is clearly illegal and such as would call for reversal or amendment from an Appellate Court in actual practice.

12. Stitched blank books, interleaved with blotting paper, will be provided by the Local Committee for the candidates to write their answers in, and no loose sheets of paper or blotting paper of any description should be permitted in the examination room on any pretext whatever. The books should be initialled at the corner of each page by a member of the Local Committee, each page being also at the same time consecutively numbered.

For each separate paper of questions separate books should be used.

13. Candidates are required to write their answers legibly on one side only of each sheet of paper (the other side being used for such rough notes as they may wish to make), and on no account whatever to tear the paper or blotting paper. Each book of answers should be signed by the candidate with his full signature, official designation, and location.

14. Any candidate who may be detected, either at the time of examination or subsequently, in unfair practices, will be considered to have failed entirely at the examination. His case will be considered by the President of the Central Examination Committee, and will, if necessary, be reported to Government.

15. No candidate will be permitted to leave the room until he has given up his paper unless accompanied by a member of the Local Committee, who will certify that during his absence the candidate had no opportunity of obtaining any unfair information as to the paper. On no account can a candidate be permitted to alter or add to his answers when he has once given them over to the Local Committee.

Note.—In the following sections the mention of an Act means the Act as modified up to date, and includes all rules issued under it having the force of law.

SECTION II.—*Examination of Junior Members of the Indian Civil Service and Deputy Collectors.*

* * * * *

Urdu and Hindi.

11. The following rules control the examination in the vernacular. The examination will be divided into the following sub-heads:—

- (i) Translation from and into the vernacular.
- (ii) Reading.
- (iii) Conversation (Urdu only).

* * * * *

Rules for the Examination of Forest Officers.

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(ii) UNITED PROVINCES—*continued.*(iii) *Conversation.*

The candidate shall be required to converse with an educated native gentleman upon a matter of general interest and with an intelligent villager (who should usually be a Hindu) upon matters connected with agriculture, village life, or, if the villager is attending in the courts, with the litigation he is engaged in. The Higher Standard of marks should not be given unless the examiners are satisfied that the conversation is fully understood on both sides.

12. The maxima and standards of qualification in each branch are given below. Failure in any sub-head shall ordinarily involve failure in the whole subject:—

Subject.	Maximum.	Higher Standard.	Lower Standard.	Pass.
<i>Urdu—</i>				
Translation . . .	50	33	25	...
Reading . . .	20	13	10	
Conversation . . .	30	20	15	
	100	66	50	
<i>Hindi—</i>				
Translation . . .	70	46	35	...
Reading . . .	30	20	15	
	100	66	50	

SECTION VI.—*Examination of Forest Officers.**

1. The examination for Assistant Conservators and Extra-Assistant Conservators will be in the following subjects:—

(NOTE.—Forest Rangers acquainted with English will be permitted to appear at the examination, provided that they previously obtain the consent of the Conservator.)

- (i) Vernacular.
- (ii) Land Revenue.
- (iii) Forest Law.
- (iv) Procedure and Accounts.

2. In vernacular the candidate will be tested in (a) conversation, (b) reading Urdu and Hindi, (c) translation and dictation (for the Higher Standard).

The conversation test will be the same as that for other candidates (Section II—11). In order to pass in reading, the candidate must read aloud with fair accuracy, and explain their meaning, two short *arais* in Urdu and Hindi written in an ordinarily legible hand taken at random from a forest office in the candidate's circle.

* Forest Code, 6th Edition, Chapter I, Part III, Articles 74 to 83.

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Rules for the Examination of Forest Officers.

(ii) UNITED PROVINCES—*concluded.*

In translation and dictation (for the Higher Standard only) candidates will be required to translate into the vernacular, with fair fluency and correctness, an order or letter on a subject connected with their work dictated in English by the Local Committee. They will also be required to write in vernacular characters (Persian and Nagri) an order or letter dictated in the vernacular by the Committee.

3. The examinations in the Land Revenue Systems, in Forest Law and in Procedure and Accounts will be conducted as follows :—

(a) *Written Examination.*—Papers will be set by the Central Examination Committee in—

(i) Land Revenue Systems,—

Baden-Powell's short account of the Land Revenue and its Administration in British India.

(ii) Forest Law—

Baden-Powell's Forest Law.

Indian Forest Act (VII of 1878).

(iii) Procedure and Accounts (*with books*)—

The Forest Code.

Civil Service Regulations.

Manual of Government Orders (Department XIV).

(b) *Oral Examination.*—Officers will be examined orally by the Local Committee in Forest Law, Land Revenue, and Procedure and Accounts.

4. The standards of qualification are given in the following table :—

Subject.	Maximum.	Higher Standard.	Lower Standard.
<i>Vernacular—</i>			
(a) Conversation	60	45	30
(b) Reading Urdu	20	15	10
(c) " Hindi	20	15	10
(d) Translation	25	15	...
(e) Dictation	25	15	...
Forest Law paper	80	100	66*
" oral	20		
Land Revenue paper	80	100	66*
" oral	20		
Procedure and Accounts paper	80	100	66*
" " oral	20		

* N.B.—Of the total of 66 at least 10 must be obtained in the oral examination.

Rules for the Examination of Forest Officers.

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(iii) PUNJAB.

The following are the rules regulating the examination of Forest officers in the Punjab:—

(Vide Punjab Government's letters to the Government of India, No. 566, dated 30th September 1895, and No. 17, dated 7th January 1896.)

(a) VERNACULAR.

I.—Lower Standard.

1. (a) To read in Urdu the Bagh-o-Bahar (The second durwesh including the story of Azad Bakht).
- (b) To read a short "arzi" or report or "rubkar" written in good, legible Urdu running hand, and a similar paper in the Nagri character; the meaning of the papers to be explained by the candidate.

60 MARKS (30 IS THE MINIMUM TO PASS).

2. Conversing with an ordinary, and not specially educated native (called in by the committee) with such accuracy as to be understood by, and to understand, him. Conversation should be directed both to common subjects, and to the business of the Forest Department.

60 MARKS (30 TO PASS).

II.—Higher Standard.

1. Reading two short "arzis," reports or "rubkars," one written in a fairly legible Urdu running hand and one in the Nagri character of a similar difficulty and explaining their meaning.

Reading also a sheet of Urdu accounts, using the "rakm" or signs for money and weight quantities.

60 MARKS (45 TO PASS).

2. Conversation with one or more natives (headmen of villages, timber dealers, native officials, or others not specially educated) with such fluency and accuracy as to be readily understood by them and to make them understand. Conversation should be directed both to common subjects, and to the business of the Forest Department.

60 MARKS (45 TO PASS).

3. Dictating in plain Urdu a letter or order on a subject connected with Forest work. The order, etc., in English will be given to the candidate, who will dictate his translation to a Munshi.

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Rules for the Examination of Forest Officers.

(iii) PUNJAB—concluded.

Writing with the candidate's own hand in Urdu, and afterwards in Nagri, a short Forest order or proceeding, the nature of which will be verbally suggested by the examiners.

60 MARKS (45 TO PASS).

It will be understood throughout that the language of the examinations is Urdu of a plain homely kind, such as can ordinarily be used in conversation except to very illiterate men who only know some special dialect.

III. (b) LAND REVENUE.

(c) FOREST LAW.

The Conservator of Forests will from time to time arrange, in communication with the Financial Commissioner, for the examination of Forest Officers in these subjects, as laid down in sections 76* and 77 of the Forest Code.

The number of marks allotted to each paper will be 60; pass marks 25. A candidate who obtains 45 marks will be considered to have passed with credit.

One of the Secretaries to the Financial Commissioner and a Forest Officer to be appointed by the Conservator, will jointly conduct the oral examination.

The written papers may be set by either of these officers.

(d) PROCEDURE AND ACCOUNTS.

The Conservator will arrange for the examination of candidates presenting themselves for examination in these subjects. A paper will be set consisting of three questions on each of the prescribed subjects, *viz.*, the Forest Department Code, the Civil Service Regulations, and the general conduct of business in the Forest Department. There will also be an oral examination in the same subjects.

90 MARKS (45 TO PASS).

Subject to the approval of the Conservator, any Forest Ranger may present himself for examination in any of the subjects specified in these rules.

* Articles 78 and 79 in 6th edition.

Rules for the Examination of Forest Officers.

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(iv) *CENTRAL PROVINCES.

Vide Government of India letter to Chief Commissioner, No. 293F, dated 18th April 1896, and letter from the Chief Commissioner to the Government of India, No. 601, dated 26th January 1905.

I.—No Assistant Conservator of the 2nd grade or Extra-Assistant Conservator of the 4th grade shall be considered qualified for promotion to a higher grade until he has passed the examinations prescribed by article 72† of the Forest Code in the following subjects. These examinations shall also be open to all Rangers who have passed the Dehra Dun course by the Higher Standard :—

- (a) Vernacular—by the Higher Standard in Hindustani, unless he be a native of a Hindustani-speaking Province.

[N.B.—Illustration—A Bengali or Maratha is not exempt from passing this examination.]

- (b) Land Revenue.
(c) Forest Law.
(d) Procedure and Accounts.

Vernacular.

II.—The examination in Hindustani shall be under the following heads :—

- (a) Conversation to be confined to subjects connected with the ordinary business of a Forest Officer or of Forest out-door work.

Maximum number of marks	120
Minimum for Higher Standard	80
Minimum for Lower Standard	50

- (b) Reading and explanation of two arzis in the Hindi character. Two papers to be taken from official Forest records, and written by different persons in a plain running hand. They must be read aloud correctly and without great difficulty, and the examinee should be able to correctly explain them in English.

Maximum number of marks	120
Minimum for Higher Standard	70
Minimum for Lower Standard	40

- (c) Translation from English into Hindustani in the Hindi character (for Higher Standard only). An English paper connected with Forest work to be translated into the vernacular, tolerably correct in grammar, free from bad errors of idiom and intelligible to a native.

Maximum number of marks	60
Minimum number of marks	35

* These rules apply also to officers serving in Berar, who should pass in Land Revenue and Forest Laws of Berar until the question of extending the Indian Forest Act, 1878, to the Berar Chole is settled.

† Article 74 in 6th edition.

APP. VI.Rules for the Examination of Forest Officers.(iv) CENTRAL PROVINCES—*concluded.*

The minimum number of marks required to pass is as follows:—

By the Lower Standard	: : : : : 90
By the Higher Standard	: : : : : 185

III.—Officers of the Indian Forest Service shall also be required to pass in Urdu, and the foregoing rules as to Hindi shall apply to the examination in Urdu.

IV.—The examination in the optional language, Marathi, will be conducted as in the foregoing rules, the word Marathi being everywhere substituted for the words Hindustani and Hindi.

The rewards obtainable by officers of the Indian Forest Service for passing the examination in Marathi will be at the following rates:—

- (a) R180 for passing the Lower Standard.
- (b) R180 additional for passing afterwards by the Higher Standard or R360 for passing by the Higher Standard in the first instance.

Land Revenue.

V.—The examination in Land Revenue will be both written and oral. The written examination will comprise not less than six questions on the laws and subjects discussed in Baden-Powell's "Short account of the Land Revenue and its administration in British India," and an officer presenting himself for examination should be acquainted generally with the contents of the work, and should have acquired a detailed knowledge of them so far as they relate to the Central Provinces or Berar, as the case may be.

Maximum number of marks for written paper	: : : : : 60
Maximum number of marks for oral examination	: : : : : 60

Minimum number to pass 60, of which 40 must be obtained for the written paper.

Forest Law.

VI.—The examination in Forest Law will be both written and oral. The written paper will comprise not less than 6 questions on the laws and subjects discussed in Baden-Powell's "Forest Law."

Maximum number of marks for written paper	: : : : : 60
Maximum number of marks for oral examination	: : : : : 60

Minimum number to pass 60, of which 40 must be obtained for the written paper.

Procedure and Accounts.

VII.—The examination in Procedure and Accounts will be written and oral, and will embrace the Forest Code, the Civil Service Regulations and Rules contained in the Chief Commissioner's Circulars regarding the general conduct of business in the Forest Department.

The use of books will be allowed.

Maximum number of marks for written paper	: : : : : 60
Maximum number of marks for oral examination	: : : : : 60

Rules for the Examination of Forest Officers.

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Minimum number to pass 75, of which 40 must be obtained for the written paper.

(v) BURMA.

Chief Commissioner's Notification No. 29 (General), dated 17th February 1896.

DEPARTMENTAL EXAMINATION RULES.

Corrected up to 4th October 1904.

General Department Notification No. 29, dated the 17th February 1896, as amended by
 General Department Notification No. 223, dated the 29th October 1897;
 General Department Notification No. 184, dated the 14th September 1898;
 General Department Notification No. 217, dated the 3rd November 1898;
 General Department Notification No. 163, dated the 21st September 1899;
 General Department Notification No. 240, dated the 14th November 1900;
 General Department Notification No. 43, dated the 20th February 1902;
 General Department Notification No. 223, dated the 15th September 1902;
 General Department Notification No. 266, dated the 20th November 1902;
 General Department Notification No. 80, dated the 7th April 1903;
 General Department Notification No. 200, dated the 28th August 1903;
 General Department Notification No. 206, dated the 27th August 1903;
 General Department Notification No. 310, dated the 10th December 1903;
 General Department Notification No. 311, dated the 10th December 1903;
 General Department Notification No. 54, dated the 24th March 1904;
 General Department Notification No. 72, dated the 16th April 1904;
 General Department Notification No. 75, dated the 26th April 1904;
 General Department Notification No. 98, dated the 23rd May 1904;
 General Department Notification No. 99, dated the 23rd May 1904;
 General Department Notification No. 100, dated the 23rd May 1904;
 General Department Notification No. 150, dated the 9th July 1904.

CHAPTER I.

GENERAL RULES.

1.*—All officers to whom these rules may be declared applicable, who may have been more than six months at duty, shall be subjected to departmental examinations, and shall be required to pass according to the standard or the standards of examinations which may be applicable to them, respectively, in each subject according to the rules herein set forth. Except as provided in Rule LIV, every officer who has not passed all the examinations prescribed in his case must appear half-yearly for examination. An officer may, on sufficient cause being shown, be exempted by the Commissioner or the Head of his Department from appearance at any particular examination.

The examinations in languages are open to the following classes of officers only:—

- (i) to the classes of officers mentioned in Rule XII;
- (ii) to officers required by the rules of their service to pass,
e.g., officers of the Public Works Department.
- (iii) to officers who are entitled to a reward on passing;

* Substituted by General Department Notification No. 223, dated the 15th September 1902.

App. VI.

Rules for the Examination of Forest Officers.

(v) BURMA—*continued.*

- (iv) to officers of the Jail Department and Medical Subordinates other than those of the class mentioned in Rule XII who are permitted by the Inspector-General of Jails * to present themselves for examination.

The examinations mentioned in Chapter IV are open to all Rangers who have passed the Elementary Standard in Burmese.

The other examinations are open only to the officers who are required by the rules to pass in them, except that on payment of a fee of R16 for each examination registered, candidates for appointment without examination to the Subordinate Civil Service may appear for examination in Burmese, law, revenue or treasury, and Police Officers of and above the rank of Inspector, with the sanction of the Inspector-General, may appear without fee for the examination by the Commission standard in criminal law. Registered candidates for the Subordinate Civil Service desiring to appear under this rule must give notice of their intention to appear for examination to the President of the local Committee (the Commissioner or Deputy Commissioner as the case may be) at the station where they wish to be examined not less than one month before the date fixed for the examination, and must at the same time produce the treasury chalan acknowledging payment of the fee. A fresh fee will be charged for each examination. Candidates selected at the competitive examination for the Subordinate Civil Service may appear for the departmental examinations without payment of any fee.

II.*—To conduct the departmental examinations† there shall be a Central Examination Committee consisting of the following officers:—

President:

The Commissioner of the Pegu Division.

Members:

1. The Director of Public Instruction;
2. The Accountant-General,

* There is now a separate head of the Medical Department, the Inspector-General of Civil Hospitals, who gives the permission required by this rule, so far as Medical Subordinates are concerned.

† Besides the departmental examinations, the Central Examination Committee controls the following examinations only—

- (1) The examinations in Burmese by the High Proficiency and Degree-of-Honour Standards—page 32.
- (2) The Cantonment Magistrates' Examination—page 53.

These are the only examinations in connection with which correspondence should be addressed to the President, Central Examination Committee.

Rules for the Examination of Forest Officers.

App. VI.

(v) BURMA—*continued*.

3. The Additional Sessions Judge, Pegu Division;
4. The Deputy Commissioner, Rangoon Town District;
5. The Deputy Commissioner, Hanthawaddy District;
6. The Conservator of Forests, Pegu Circle;
7. The Conservator of Forests, Tenasserim Circle;
8. The Deputy Conservator of Forests, Rangoon Division;
9. The Deputy Conservator of Forests, Depôt and Agency Division.
10. The Deputy Inspector-General of Civil Police;
11. The Deputy Inspector-General of Military Police;
12. The Director of Land Records and Agriculture;
13. The Superintendent of Police, Secretariat;
14. The District Superintendent of Police, Hanthawaddy District;
15. The Inspector of Schools, Eastern Circle;
16. The Inspector of Schools, Central Circle;
17. The Government Translator,

with any other member or members who may, with the permission of the Lieutenant-Governor, be invited to give their assistance at the time of any particular examination. The President will, if he see fit, appoint one of the members to be Secretary to the Central Committee for each year.

. III.*—The examinations will commence on the first Monday in June and the first Monday in November of each year; provided that if any of the days on which the examinations would fall are gazetted holidays, the examinations will be held on such days immediately before or after the holidays as the President of the Central Examination Committee may fix and notify. The examinations will be held at the following centres:—

- (1) Rangoon,—for candidates from the Pegu division and from the Ma-ubin, Pyawb and Toungoo districts.
- (2) Bassein,—for candidates from the Bassein, Henzada, Thongwa, and Myaungmya districts.
- (3) Akyab,—for candidates from the Arakan division.
- (4) Moulmein,—for candidates from the Amherst, Thaton and Salween districts.
- (5) Mergui,—for candidates from the Tavoy and Mergui districts if the Commissioner, Tenasserim Division, in communication with the Central Examination Committee, thinks it necessary to hold an examination there.
- (6) Minbu,—for candidates from the Thayetmyo, Minbu and Magwe districts.
- (7) Meiktila,—for candidates from the Meiktila Division.
- (8) Mandalay,—for candidates from the Mandalay, Katha, Bhamo, Myitkyina, Sagaing, Shwebo, Lower Chindwin and

* Substituted by General Department Notification No. 150, dated the 9th July 1904.

App. VI.

Rules for the Examination of Forest Officers.

(v) BURMA—*continued*.

Pakókku districts, the Pakókku Chin Hills and the Northern Shan States; also from the Ruby Mines and Upper Chindwin districts, if no examinations are held at Mogók and Kindat, respectively. Candidates from the Thabeikkyin subdivision of the Ruby Mines district will, in all cases, be examined at Mandalay.

- (9) Mogók,—for candidates from the Ruby Mines district, except the Thabeikkyin subdivision, if the Commissioner, Mandalay Division, in communication with the Central Examination Committee, thinks it necessary to hold an examination there.
- (10) Kindat,—for candidates from the Upper-Chindwin district, if the Commissioner, Saguing Division, in communication with the Central Examination Committee, thinks it necessary to hold an examination there.
- (11) Taunggyi,—for candidates from the Southern Shan States.
- (12) Falam,—for candidates from the jurisdiction of the Superintendent, Chin Hills.

This rule, so far as it directs the appearance of candidates at any particular centre, relates only to Government officers. Candidates not in Government service are at liberty to present themselves for examination at any centre they please, provided they have given the notice and paid the fee prescribed in Rule I.

NOTE.—This rule does not apply to the examinations of Land Records Officers in Surveying, which are held in Mandalay, *see* Rule LIV or to those of Forest Officers in Law and Revenue and in Procedure and Accounts, which are held only at Rangoon and Mandalay, *see* Rule XXXVIII.

IV.—Commissioners* and Heads of Departments* are authorized, for reasons to be recorded and reported to the Central Examination Committee, to permit any particular candidate serving under them to appear for examination at a centre other than that at which he would ordinarily be liable to attend.

V.—With the sanction of the Lieutenant-Governor special examinations may be held at Rangoon or at any other station at any time of the year. Applications for special examinations must be submitted to the Lieutenant-Governor through the President of the Central Examination Committee at least a month before the date upon which it is desired that the examination should be held. Special examinations will not be sanctioned unless special cause can be shown for deviating from the ordinary rules.

* Added by General Department Notification No. 310, dated the 10th December 1903.

Rules for the Examination of Forest Officers

App. VI.

(v) BURMA—*continued*.

VI.*—Examinations held at Rangoon shall be conducted by the Central Committee. All other examinations shall be conducted by local Committees consisting, at the headquarters of divisions of the Commissioner, the Deputy Commissioner,† and a Burman gazetted officer or Myoök to be selected by the Commissioner; at other stations, except Falam, of the Commissioner,‡ or Deputy Commissioner, and one European and one Burman gazetted officer or Myoök to be selected by the Commissioner; and at Falam, of the Superintendent, Chin Hills, and two other European officers, one of whom should be a gazetted officer, to be selected by the Superintendent. The local Committees shall conduct the examination under the instructions of the Central Committee, with which they will correspond in all matters relating to the examinations.

VII.—Local Committees shall conduct and assign marks for the *visd roce* part of the examinations, reporting the marks to the Central Committee; they shall forward candidates' papers to the Central Committee for scrutiny and decision.

VIII.—Commissioners and Heads of Departments shall, in the case of each half-yearly examination, forward to the Central Committee, not later than the 1st May or 1st October, as the case may be, a list in the form§ below, of the several officers subordinate to them who will appear at the examination:—

Name.	Appointment.	District and stations. §	What examinations already passed and date of passing.	Subjects in which he proposes to appear and standard.	Whether exempted from any examination, and, if so, by what authority.

* Substituted by General Department Notification No. 266, dated the 20th November 1902.

† At Mandalay the Commissioner may appoint any qualified European gazetted officer and any Burman gazetted officer or Myoök as members of the local Committee.

‡ In the Shan States and Chin Hills the Superintendent takes the place of the Commissioner or Deputy Commissioner.

§ As amended by General Department Notification No. 217, dated the 3rd November 1898.

App. VI.

Rules for the Examination of Forest Officers.

(v) BURMA—*continued.*

CHAPTER II.

In the case of a special examination, a similar list will be sent to the Committee as soon as possible after sanction to the examination has been given.

If any officer, who is liable to examination in any subject, but whose name has not been submitted to the Central Committee under this rule, presents himself for examination on the first day and before the examination has begun, he shall be examined and a special report of the case shall be made for the information of the Lieutenant-Governor.

Commissioners and Heads of Departments will be held responsible for seeing that all officers subordinate to them, who are liable to be examined in accordance with the provisions of Rule I, and who have not received special exemption, appear at the half-yearly examination.

IX.—It shall be the duty of the Central Committee to prepare beforehand sets of questions to be put to the examinees, and to arrange all details for the conduct of the examination.

X.—For examinations other than those held at Rangoon, the Central Committee will forward, except in the case of the Burmese language, a sufficient number of copies of each set of questions to the Local Committee, in a sealed packet, which shall not be opened until the moment of examination.

XI.—The Central Committee shall report to the Local Government, in the forms attached to these rules, the results of each examination.

RULES RELATING TO EXAMINATIONS IN BURMESE.

NOTE.—Natives of India who are candidates for examination in Burmese and who do not know English are permitted to record their translations in Hindustani and Gurmukhi, but in no other language. Such candidates should be so informed before the examination begins. [Letters No. 615—2 E. 27, dated the 19th May 1900, and No. 66—2 E. 27, dated the 1st August 1902, to the Commissioner of Pegu.]

XII.—Officers required to qualify in the Burmese language are divided, for the purpose of these rules, into six classes, as follows:—

* * * *

Class V.—Assistant Conservators of Forests, non-Burman Extra-Assistant Conservators of Forests and Rangers.

Class VI.—* Non-Burman Superintendents of Land Records and Probationers of the Land Records Department.

XIII.—There are three tests for examination in the Burmese language, called, respectively, the Elementary, Lower, and Higher Standards.

* As amended by General Department Notification No. 43, dated the 20th February 1902.

Rules for the Examination of Forest Officers.

App. VI.

(v) BURMA—*continued*.

XIV.—The following are the tests for examination in Burmese by the Elementary Standard :—

(i) Reading and translation,—24 marks.

The examinee should be required, within a limited time, to read aloud an easy and plainly written manuscript or printed book in the Burmese language, and translate, with a fair degree of correctness, a short and easy passage therefrom.

(ii) Conversation,—36 marks.

The candidate should be tested in conversation with an intelligent educated native of Burma, and should satisfy the Committee that he is able to understand and make himself understood by educated and intelligent natives in conversation upon simple and ordinary topics.

XV.—The following are the tests for examination in Burmese by the Lower Standard :—

(i) Reading and translation,—60 marks.

The examinee should be required, within a limited time, to read an easy manuscript written in the Burmese language and to give an intelligible written translation thereof in English or (if he is a native of India unacquainted with English) in Hindustani.

(ii) Conversation,—60 marks.

He should be tested in conversation with natives of Burma in such manner and to such extent as shall suffice to satisfy the Committee that he is able to understand Burmans and make himself understood by them both in common conversation and in the usual course of office business.

XVI.—The following are the tests for examination in Burmese by the Higher Standard :—

(i) Reading and translation,—36 marks.

The examinee should be required, within a limited time, to read a manuscript written in the Burmese language and to give an intelligible written translation thereof.

(ii) Translation from English into Burmese,—24 marks.

He should translate an English judgment or other official paper, which should be dictated by the examinee, in Burmese, in the presence and hearing of the examiners.

(iii) Conversation,—60 marks.

This test shall be similar in its nature to that for the Lower Standard, but more difficult in degree. The examinee must satisfy the Committee that he is able to explain himself to Burmans in the vernacular on any topics in which he is likely to be required to communicate with them.

XVII.—In order to pass by any of the above standards in the Burmese language, the examinee must obtain at least seven-twelfths of

App. VI.

Rules for the Examination of Forest Officers.

(v) BURMA—*continued.*

the aggregate number of marks allotted for the entire examination, and must obtain in each separate branch not less than one-half of the marks allotted to that branch. An officer who passes in Burmese and obtains three-quarters of the aggregate number of marks allotted for the entire examination will be considered to have passed with credit, and one who obtains five-sixths with great credit.

* * * *

XXII.—An Assistant Conservator of Forests and a non-Burman Extra-Assistant Conservator of Forests will not receive any grade promotion until he has passed in the Burmese language by the Higher Standard, and a non-Burman Ranger will not be confirmed until he has passed the Elementary Standard in Burmese.

* * * *

CHAPTER IV.

RULES RELATING TO THE EXAMINATION OF FOREST OFFICERS IN LAW AND REVENUE AND IN PROCEDURE AND ACCOUNTS.

XXXVIII.—The examination of Forest Officers in the law and land revenue system of the province[a] will be held only at Rangoon and Mandalay and [a] will consist of :—

Land Revenue—

(i) One paper of six questions on—

- (a) Baden-Powell's "Short account of the Land Revenue and its administration in British India;"
- (b)* the Land Revenue Manual, Lower Burma ;
- (c)* the Land Revenue Manual, Upper Burma ;

(ii) Six questions on the above subjects to be answered orally.

Law—

(i) One paper of six questions on—

- (a) Baden-Powell's "Forest Law ;"
- (b) The Forest Manual.†

(ii) Six questions on the above subjects to be answered orally.

The use of books will not be allowed in this examination.

XXXIX.—The number of marks allotted to each paper and to the oral examination in each subject will be 60. In order to pass in either subject an officer must obtain—

- (i) a total of not less than 60 marks in the oral and written examinations together

[a] Added by General Department Notification No. 54, dated the 24th March 1904.

* Amended by General Department Notification No. 98, dated the 28th May 1904.

† Amended by General Department Notification No. 72, dated the 16th April 1904.

Rules for the Examination of Forest Officers.

App. VI.

(v) BURMA—*continued*.

(ii) not less than 25 marks in the written portion;

(iii) not less than 20 marks in the oral portion.

An officer may pass in each subject separately.

XL.—The examination of Forest Officers in procedure and accounts will consist of one paper of 6 questions on the rules and procedure prescribed in the Forest Code and the Civil Service Regulations, and of 6 questions on the same subject to be answered verbally. The use of books will be allowed.

The number of marks allotted to each of the written and oral examinations will be 60. A candidate who obtains half marks in each will be considered to have passed the examinations.

XLA.—An officer who obtains nine-tenths of the aggregate number of marks allotted to any of the examinations mentioned in Rules XXXVIII and XL will be considered to have passed that examination with credit.

XLI.—An Assistant Conservator of Forests will not be promoted beyond the rank of Assistant Conservator, 2nd grade, and an Extra-Assistant Conservator will not be promoted beyond the rank of Extra-Assistant Conservator, 4th grade, either temporarily or permanently, and shall not ordinarily be placed in charge of a Forest division until he has passed the examinations prescribed in Rules XXXVIII and XL.

* * * * *

LIV.—*The examination in surveying will be held annually in Mandalay* in June and will be an examination in the use of the theodolite and plane-table. There will be one standard, and the examination will be of an entirely practical character. The examinee will be required to satisfy the examiners that he is thoroughly conversant with the use of the theodolite and plane-table. The maximum number of marks attainable will be 80. The minimum required to pass will be 50.

REPORT OF THE EXAMINATION COMMITTEE.

BURMESE.—Higher Standard.

	Reading and translation.	Translation from English into Burmese.	Conversation.	Total.	REMARKS.
Marks obtainable	36	24	60	120	
Marks requisite	18	12	30	70	
Name.	Obtained.	Obtained.	Obtained.	Obtained.	

*Added by General Department Notification No. 206, dated the 27th August 1908.

APP. VI.

Rules for the Examination of Forest Officers.

(v) BURMA—*continued.*

BURMESE.—Lower Standard.

	Reading and translation.	Conversation.	Total.	REMARKS.
Marks obtainable . .	60	60	120	
Marks requisite . .	30	30	70	
Name.	Obtained.	Obtained.	Obtained.	

BURMESE.—Elementary Standard.

	Reading and translation.	Conversation.	Total.	REMARKS.
Marks obtainable . .	24	36	60	
Marks requisite . .	12	18	35	
Name.	Obtained.	Obtained.	Obtained.	

Rules for the Examination of Forest Officers.

App. VI.

(v) BURMA—continued.

LAW.—Forest Officers.

	LAW.		Total.	REMARKS.
	Written.	Oral.		
Marks obtainable	60	60	120	
Marks requisite	25	20	60	
Name.	Obtained.		Obtained.	

REVENUE.—Forest Officers.

	REVENUE.		Total.	REMARKS.
	Written.	Oral.		
Marks obtainable	60	60	120	
Marks requisite	25	20	60	
Name.	Obtained.		Obtained.	

App. VI.**Rules for the Examination of Forest Officers.****(v) BURMA—continued.****PROCEDURE AND ACCOUNTS.—Forest Officers.**

	Written.	Oral.	REMARKS.
Marks obtainable	60	30	
Marks requisite	30	30	
Name.	Obtained.	Obtained.	

Rules establishing the High Proficiency and Degree-of-Honour Examinations in Burmese.

General Department Notification No. 312, dated the 30th August 1881, as modified by General Department Notifications No. 12, dated the 30th January 1893, and No. 106, dated the 27th May 1904.

With the sanction of the Government of India, the following rules for the encouragement of the study of the Burmese language among the junior officers of the Commission, the Police Department, the Education Department, and Forest Department are published for general information in supersession of all previous rules and orders on the subject :—

I.—The standards of examination and the donations to be given to successful candidates will be as follows :—

High Proficiency,—Rs.2,000, with certificate from the presiding examiners.

Degree-of-Honour,—Rs.4,000, with diploma from the Government of India.

Rules for the Examination of Forest Officers.

APP. VI.

(v) BURMA—*continued*.

II.—These examinations will be open to gazetted European officers in—

the Commission, the Police Department,	the Education Department and the Forest Department.
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III.—No candidate will be permitted to present himself for examination by the two standards simultaneously, but he may have the option of competing for the higher examination without first undergoing the inferior.

IV.—No officer will ordinarily be permitted to appear more than twice as a candidate at either examination; but, if a special recommendation be made by the examiners, a candidate will be allowed to appear a third time.

V.—No candidate will be permitted to present himself for the High Proficiency or Honour examinations after the expiration of 10 and 15 years, respectively, counted from the date of first arrival in India. No exception to this rule will be made on account of leave or any other cause.

VI.—Examinations will be held yearly in November at Rangoon. The date will be fixed by a notification in the local Gazette.

Candidates desirous of attending examinations must apply for leave to do so to the local Government, through the head of their department, at least three months before the date of the examination, and a copy of the permission should be forwarded to the President of the Central Examination Committee at Rangoon. The application must be accompanied by a certificate from the Accountant-General, Burma, that the candidate has not exceeded the time of residence mentioned in Rule V.

* VII.—The following are the subjects for the High Proficiency Examination:—

- (a) Translating into English *vivá voce* with readiness and accuracy from—
 1. Selections from the records of the Hlutdaw (compiled by Mr. Taw Sein Ko).
 2. Chapters on Inheritance, Partition, Marriage and Divorce of the Attasankhepa Vannana Dhemmathat (compiled by U. Gaung, C.S.I.).
 3. Mabazanetkapyo.
 4. Wethandaya.
- (b) Translating into written English with accuracy a passage in narrative style not taken from the text-books and selected from current literature.
- (c) Reading and translating into English *vivá voce* at sight a manuscript in Burmese.

* Substituted by General Department Notification No. 106, dated the 27th May 1904.

(v) BURMA—*continued.*

- (d) Translating with accuracy of idiom and neatness of expression into written Burmese an English paper in narrative style.
- (e) Translating in like manner a paper of English sentences.
- (f) Dictation in Burmese of a translation made at sight from a paper in English placed before the candidate.
- (g) Conversation in Burmese.
- (h) A paper of grammatical questions.

VIII.—The following are the subjects for the Honour examination:—

- (a) (1) Vijaya Jataka.
- (2) Paramigan, if in print; if not, Catu Dhamma Sars Koganpyo.
- (3) Bhuri datzat paung.
- (4) Vidurapyo Jataka.
- (b) A written examination in the books, and papers set to include questions in grammar and prosody.
- (c) Translating into English with accuracy two passages—one in prose, the other in poetry—selected from some difficult work not being a text-book. The passage in prose will be selected from the current literature of the day.
- (d) Translating a difficult passage from English with accuracy, elegance, and neatness of expression, and perfect correctness of grammar and spelling.
- (e) Conversing with accuracy and fluency.
- (f) Reading and translating at sight a manuscript in Burmese.
- (g) Dictation in Burmese of a translation made at sight from a paper in English placed before the candidate.

IX.—The Honour examination will be of a searching nature, and the exercises, both oral and written, must be performed with such excellence as distinctly to establish a claim to eminent proficiency.

X.—Successful candidates for the Degree-of-Honour shall be arranged in two divisions according to the number of marks obtained. For the first division 80 per cent. of the marks must be obtained in all subjects and not less than 60 per cent. in any one paper; for the second division 60 per cent. must be obtained in all subjects and not less than 45 per cent. in each paper. The reward and diploma will be granted only to those passing in the first division, and their names will be reported to the Government of India for publication in the Gazette of India. Those passing in the second division will be deemed to have passed for the purposes of leave and travelling allowance rules; but they will not be allowed the benefit of these on a second occasion should they elect to compete again for the reward of a Degree-of-Honour.

Rules for the Examination of Forest Officers.

App. VI.

(v) BURMA—*continued*.

NOTES.

UNDER Article 314 (a), * Civil Service Regulations, permission to appear at an optional examination in any of the Oriental languages prescribed by Government, carries with it the grant of joining time (excluding the time allowed for preparation) to and from the place of examination, besides leave for the day or days of examination.

In General Department letter No. 738-9 F., dated the 28th October 1882, and in Appointment Department letter No. 199—6 E.-3, dated the 8th June 1904, the following directions have been given for the examination by the High Proficiency standard. The maximum number of marks obtainable will be 200, the number apportioned to each section of Rule VII, being as follows:—

(a) 50; (b) 10; (c) 20; (d) 30; (e) 20; (f) 20; (g) 40 and (h) 10.

A candidate will not be considered to have passed the examination by the High Proficiency standard unless he obtains 70 per cent. of the maximum of marks for the whole examination and 50 per cent. of the maximum number of marks for each of the following groups:—

Rule VII . { Sections (a), (b) and (c) combined;
 { Sections (d), (e) and (f) combined;
 { Section (g) alone; and
 { Section (h) alone.

Rules for the encouragement of the study of Hindustani by Gazetted Officers in Burma.

General Department Notification No. 207, dated the 6th September 1904.

The following rules for the encouragement of the study of Hindustani by gazetted officers in Burma, which have been sanctioned by the Government of India, are published for general information:—

- (1) The standards of examinations and the donations to be given to successful candidates will be—

								R
Lower standard	:	:	:	:	:	:	:	250
Higher standard	:	:	:	:	:	:	:	500

- (2) The examination will be open to all gazetted officers and to Inspectors of Police and members of the Subordinate Civil Service. Provided that officers of the Public Works Department, Postal and Telegraph Departments, Accounts Department, Survey of India Department and Ecclesiastical and Education Departments shall not be eligible to enter for these examinations.

* Article 279, 4th edition.

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Rules for the Examination of Forest Officers.

(v) BURMA—*continued.*

- (3) No officer will ordinarily be permitted to appear more than twice as a candidate at either examination.
- (4) The examinations will be held at the time and place fixed for the holding of the Departmental Examination of Assistant Commissioners and Myoöks in Law, Revenue, Treasury and Burmese.
- (5) The following are the tests for examination :—

(a) Lower standard—

- (i) The candidate will be required to read aloud to the examiners and to translate *viva voce* into English within half an hour not less than ten lines out of the *Muntakhabu-i-hikayat*, which will be printed in the Roman character.
- (ii) The candidate will be required to write in the Roman character without assistance within two hours a translation from English into Hindustani of a paper of six easy sentences on everyday subjects. Each sentence will be about two lines of manuscript in length.
- (iii) The candidate will be tested in conversation with Hindustani-speaking natives of India for a quarter of an hour in such manner and to such extent as shall suffice to satisfy the examiners that he is able to understand and make himself understood by such natives both in common conversation and in the usual course of office business.

(b) Higher standard—

- (i) The candidate will be required to read aloud to the examiners and to translate *viva voce* into English within half an hour not less than ten lines out of the Stories of Azad Bakht and of the Second Darvesh in the *Bagh-o-Bahar*, which will be printed in the Roman character.
- (ii) The candidate will be required to write in the presence of the examiners a translation from English into Hindustani of an easy piece of English prose (such as a judgment or official order) not exceeding in length one hundred and twenty words. Two hours will be allowed for this test. The Roman character may be used.
- (iii) The candidate will be required to translate into Hindustani *viva voce* within ten minutes six simple sentences of colloquial English.

Rules for the Examination of Forest Officers.

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(v) BURMA—*continued*.

- (iv) The candidate will be tested in conversation with Hindustani-speaking natives of India for a quarter of an hour and must satisfy the examiners that he is able to explain himself to Hindustani-speaking natives on any topics in which he is likely to be required to communicate with them.
- (6) An officer who is required by Departmental rules to pass in Burmese, shall not be eligible to appear for examination in Hindustani until he has passed the compulsory examinations in Burmese.
- (7) Officers who have already passed an examination in Hindustani, other than the examination prescribed by Chapter VII of the Departmental Examination Rules and officers who have been brought up in a part of India where Hindustani is a current vernacular language or are born of Hindustani speaking parents or parent shall not be eligible to appear for these examinations.
- (8) An officer of the Forest Department who has earned a reward under these rules shall not be eligible for a reward for passing in Hindustani under Article* 75 of the Forest Code, and *vice versa*.

* Article 77 in 6th edition.

Article* 75 of the Forest Code, and *vice versa*.

* * * *

Rules for the encouragement of the study of the Karen and Shan Languages.

General Department Notification No. 121, dated Rangoon, the 4th June 1903.

The following rules for the encouragement of the study of the Karen and Shan languages are published for general information in supersession of all previous rules on the subject:—

I.—The donation to be given to successful candidates in the prescribed examination will be:—

Examination will be:—		R
Examination in Sgau-Karen		1,000
Examination in Pwa-Karen		1,000
Examination in Shan	by the lower standard	1,000
	by the higher standard, the candidates having previously passed by the lower standard	1,000
	by the higher standard, the candidate not having previously passed by the lower standard	2,000
	passed by the lower standard	2,000

APP. VI.

Rules for the Examination of Forest Officers.

(v) BURMA—*continued.*

II.—The examinations in Karen and Shan will be open to European gazetted officers in the Commission, the Police Department and the Education Department, and those in Karen to European gazetted officers of the Forest Department.

With the special sanction of the Lieutenant-Governor in each case the following officers are also eligible for examination :—

- (a) In Shan and Karen,—European gazetted officers of departments other than those mentioned above.
- (b) In Karen only,—non-gazetted officers (not being Burmans) of the Subordinate Civil Service, non-Burman Inspectors of Police and non-Burman Forest Rangers serving in the Irrawaddy and Tenasserim divisions and in the Hanthawaddy, Pegu and Tharrawaddy districts of the Pegu division.
- (c) In Shan only,—non-gazetted officers (not being Burmans) of the Subordinate Civil Service and non-Burman Inspectors of Police who are employed, or likely to be employed, in or on the border of the Shan States, in cases in which a knowledge of Shan would be of use * and non-Burman Hospital Assistants actually serving in the Shan States. These last will, on passing by either standard, be given a donation of R200 or, if a pass is secured by the higher standard without the candidates having previously passed by the lower standard, one of R400.

IIA†.—The examinations in Shan are open to Imperial and Provincial officers of the Survey Department subject to two conditions, namely, that no Provincial officer shall be allowed to present himself for examination without the permission of the Surveyor General, and that, in the cases of officers of the rank of Sub-Assistant Superintendent, the rewards shall be restricted to half the amounts ordinarily admissible under the rules.

III.—No officer will ordinarily be permitted to appear more than twice as a candidate for examination in any one of the above languages or standards; but if a special recommendation be made by the examiners, a candidate will be allowed to appear a third time.

IV.—The examination shall be conducted by a local committee to be specially appointed by the Commissioner of the division on each occasion. Either the Commissioner or a Deputy Commissioner nominated by him shall preside at the examination. In the Northern and Southern Shan States, the Superintendent will appoint the committee

* Added by General Department Notification No. 224, dated the 4th October 1904.

† Added by Government of India, Department of Revenue and Agriculture, letter No. 560—47, dated the 29th April 1904.

Rules for the Examination of Forest Officers.

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(v) BURMA—*continued*.

and will preside. The committee shall include two officers of Government who have passed the examination or, if such officers are not available, one or more persons not in Government service who are acquainted both with the language of examination and with English.

V.—The time and place of each examination will be fixed by the Lieutenant Governor. Candidates desirous of presenting themselves for examination must apply for leave to do so to the Local Government, through the Head of their Department, at least three months before they desire to be examined. When recommending an officer for admission to an examination in Shan or Karen, the Commissioner or other officer making the recommendation should state how it is proposed to constitute the local committee to hold the examination and what are the qualifications of the proposed examiners. The manuscript and the paper which it is proposed to set under Rule VI, clauses (1) and (2) respectively, shall be submitted to the Local Government for approval.

VI.—The following are the tests for examination in Karen and in Shan by the lower standard :—

- (1) *Reading and translation*.—The examinee should be required, within a limited time, to read a manuscript of ordinary difficulty written in the language of examination and to give an intelligible written translation thereof in English or (if he is a native of India unacquainted with English) Hindustani.
- (2) *Translation from English into Karen or Shan*.—He should be required to dictate in the language of examination with fair accuracy an English judgment or other official paper, which (if he is a native of India unacquainted with English) may first be put into Hindustani.
- (3) He should be tested in conversation with Karens or Shans in such manner and to such extent as shall suffice to satisfy the examiners that he is able to understand them and make himself understood by them, both in common conversation and in the usual course of office business. The translation, dictation and conversation should be moderately fluent and readily intelligible.

VII.—The examination by the higher standard in Shan shall be similar in nature to that for the lower standard but more difficult in degree. An English judgment or other official paper shall be dictated by the examinee in Shan. In the vernacular portion of this examination the papers selected as tests should be official documents of the ordinary type. The translation, dictation and conversation should be moderately fluent and readily intelligible, and the examinee should be tested in his power of explaining himself to Shans in the vernacular on any topic that may occur in official business.

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Rules for the Examination of Forest Officers.

(v) BURMA—*continued*.

VIII.—The following table exhibits (a) the maximum marks obtainable and (b) the marks requisite to a pass:—

	Reading and translation.	Translation from English into Shan or Karen.	Conversation	Total.
Marks obtainable . . .	36	24	60	120
Marks requisite . . .	18	12	30	70

IX.—After an examination has been concluded the original proceedings of the examination committee, together with the answer papers of the candidates and a schedule of marks awarded under Rule VIII, should be forwarded to the Local Government.

Rules for the encouragement of the study of the languages of the Frontier Tribes bordering on or having relations with Burma.

General Department Notification No. 122, dated Rangoon, the 4th June 1903, as amended by General Department Notification No. 273, dated the 6th November 1903.

The following rules, which have been sanctioned by the Government of India, are published for general information in supersession of all previous rules on the subject:—

I.—A reward of Rs1,000 will be granted to any Deputy Commissioner, Assistant Commissioner, Extra Assistant Commissioner, Myook, District Superintendent of Police, Assistant Superintendent of Police, Battalion Commandant, or Assistant Commandant who shall pass by the prescribed standard an examination in any one language or in any one of the groups of the languages to be notified from time to time by the Lieutenant-Governor, provided that the language is spoken within the district where the officer is at the time employed or by tribes contiguous to it with whom he has official relations. A second reward will in no case be given to an officer for proficiency in a second language of the same group.

II.—The districts in or on the borders of which the several groups of languages referred to in Rule I will be held to be spoken, will be notified from time to time.

III.—The examination shall be conducted by a local committee to be specially appointed by the Commissioner of the Division on each occasion. Either the Commissioner or a Deputy Commissioner nominated by him shall preside at the examination. In the Northern and Southern Shan

Rules for the Examination of Forest Officers.

App. VI.

(v) BURMA—*continued*.

States and in the Chin Hills, the Superintendent will appoint the Committee and will preside. The Committee shall include two officers of Government who have passed the examination in the local language, or, if such officers are not available, one or more persons not in Government service who are acquainted both with the local language and with English.

IV.—The tests which a candidate for the above reward must undergo are as follows:—

- (1) He must be able to converse freely with the people of the tribe in whose vernacular he may wish to qualify, to understand, and to make himself understood by them.
- (2) He must write down in the English or Burmese character sentences spoken in the tribal language by one of the tribe, or a conversation held between two of them, and must explain what has been spoken correctly in English.
- (3) He must translate into the tribal language (writing it either in the English or Burmese character) without assistance, so that the translation shall be substantially correct and shall be intelligible when read to a native in whose language it is written.

The sentences to be translated from English or from the candidate's mother tongue under the third requirement should be of the same description as, and not more difficult than those under the second requirement. When recommending an officer for admission to an examination in a border language, the Commissioner or other officer making the recommendation should state how it is proposed to constitute the local committee to hold the examination and what are the qualifications of the proposed examiners. The sentences proposed to be set shall be submitted to the Local Government for approval.

IVA.—In the case of examinations in the undermentioned languages, namely:—

Bre	Palauug	Wa
Padaung	Pale	Lahu
Zayein	Riang	Lisaw

if no Government Officer who has passed the examination in the local language or person who is acquainted both with the local language and with English is available, the Committee shall include two officers of Government acquainted with Burmese or Shan who shall conduct the examination with the assistance of an interpreter speaking both Burmese or Shan and the local language. For the purposes of the required tests, the candidate shall be told in English what to say in the local language to the member of the tribe concerned and shall repeat in English the replies given and the interpreter shall repeat in Burmese or Shan for the information of the Committee each of the questions so

App. VI.

Rules for the Examination of Forest Officers.

(v) BURMA—*continued*.

put or remarks so made and of the answers given to them. The first three sentences of Rule III and the whole of Rule IV shall apply in these cases, but the last sentence of Rule III shall not apply.

V.—In the case of natives who by facilities of residence may have acquired proficiency in the tribal language of any district, the Lieutenant-Governor will determine whether the reward should be granted or not for an examination passed in any language with which from birth and education the candidate is naturally familiar.

VI.—Subject to the proviso of Rule I, and with the previous sanction of the Lieutenant-Governor in each case, European gazetted officers, other than those specified in Rule I, non-Burman Inspectors of Police, and non-Burman Officers of the Civil Medical Department, may be admitted to examinations under these rules, Hospital Assistants receiving a reward of Rs200 and other officers a reward of Rs1,000 on passing. Subject to the provisions of Rule V, the Jailer of the Bhamo Jail may be admitted to examination in the Chingpaw dialect of the Kachin language and will receive a reward of Rs200 on passing.

[The Civil Surgeon, Chin Hills, has the option of drawing a reward of Rs1,000 or an enhanced monthly allowance of Rs150 on passing an examination in either the Tashon, Lai or Siyin dialect of the Chin language (*vide* letter No. 938 E.B., dated the 9th May 1902, from the Deputy Secretary to the Government of India, Foreign Department).]

[A warder of the Bhamo Jail staff who passes a colloquial examination in the Chingpaw dialect of the Kachin language receives an addition of Rs1 a month to his pay (Home Department letter No. 189, dated the 18th March 1901).]

VII.—Marks shall be assigned by the local Committee on the tests specified in Rule IV. The following table exhibits (a) the maximum marks, (b) the marks requisite to pass:—

	First test.	Second test.	Third test.	Total.
Marks obtainable	80	30	30	120
Marks requisite	30	15	15	70

VIII.—The original proceedings of the examination committee together with the answer-papers of the candidates and a schedule of the marks obtainable and marks awarded should be forwarded to the Local Government.

From the Secretary to the Government of India, Public Works Department, to the Secretary to the Government of Burma, Public Works Department,—No. 3593, dated the 15th March 1900.

With reference to paragraph 2 of Government of India, Public Works Department, letter No. 1761-G., dated the 16th November 1899,

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(v) BURMA—*continued*.

I am directed to state that the Government of India, with the approval of the Secretary of State, are pleased to sanction the rules for the encouragement of the study of the languages of the frontier tribes bordering on or having relations with Burma, published under Burma General Department Notification No. 94,* dated the 18th June 1898, extended in respect of the Shan and Siamese languages only, to subordinates of the Public Works Department who are specially selected by the Government of Burma and permitted to pass in the languages named.

2. This sanction has effect from the 22nd February 1900.

From the Secretary to the Government of India, Public Works Department, to the Secretary to the Government of Burma, Public Works Department,—No. 1384 G., dated the 3rd October 1900.

In continuation of paragraph 2 of Government of India No. 885 G., dated the 2nd July 1900, I am directed, with the approval of Her Majesty's Secretary of State, to communicate the sanction of the Government of India to the rules for the encouragement of the study of the languages of the frontier tribes bordering on, or having relations with Burma, which were published under Burma General Department Notification No. 94,* dated the 18th June 1898, being made applicable,

† *Vide supra*. in respect of Border languages (other than Shan and Siamese, which have already † been made applicable to them) to members of the Upper Subordinate establishment of the Public Works Department, Burma, who are specially selected by the Government of Burma, on the ground that they are likely to be employed in localities where the languages are spoken and who are permitted to present themselves for examination therein.

The extension to specially selected subordinates of the Public Works Department serving in Burma of the rules for the encouragement of the study of the languages of the frontier tribes bordering on or having relations with Burma, published in General Department Notification No. 94,* dated the 18th June 1898, and subsequent amendments, is also applicable to subordinates holding similar positions in the Telegraph Department.

General Department Notification No. 274, dated the 6th November 1903.

In supersession of this Department Notification [No. 95, dated the 18th June 1898, as amended by General Department Notification No. 28 dated the 30th January 1903, the Lieutenant-Governor directs that the groups of languages referred to in Rule I of the rules published

* Superseded by General Department Notification No. 122, dated the 4th June 1903.

(v) BURMA—*continued.*

in General Department Notification No. 122, dated the 4th June 1903, shall be as follows :—

Languages.

Groups.

- I ... The Syin, Tasbon, Lai, Chinbók and Chinmè dialects of the Chin language and the Chin language as spoken on the borders of the Arakan Division and the Thayetmyo, Minbu and Henzada districts.
- II ... The Kami and Mro languages.
- III ... The Chingpaw dialect of the Kachin language.
- IV ... The Manipuri language.
- V ... The Karenni, the Bre, the Padaung and the Zayin languages.
- VI ... The Taungthu language.
- VII ... The Palaung, the Pale and Riang (Yang Lam dialect) languages.
- VIII ... The Wa language as spoken either in the State of Mang Lün or in the State of Kengtung.
- IX ... The Lahu or Mubo and the Lisaw language.
- X ... The Siamese language.
- XI ... The Malay language.

2. The districts in or on the borders of which the several groups of languages above specified will be held to be spoken are :—

Districts.

Groups.

- I ... All districts in the Arakan Division, the Henzada, Thayetmyo, Pakokku, Minbu and Upper Chindwin districts and the Chin Hills.
- II ... The Northern Arakan and Akyab districts.
- III ... Upper Chindwin, Bhamo, Myitkyina, Katha and Ruby Mines districts and the Northern Shan States.
- IV ... Upper Chindwin district.
- V ... The Southern Shan States.
- VI ... The Toungoo, Thabon and Amherst districts and the Southern Shan States.
- VII ... The Ruby Mines district and the Southern and Northern Shan States.
- VIII ... The Southern and Northern Shan States.
- IX ... The Ruby Mines and Myitkyina districts and the Northern and Southern Shan States.
- X ... The Amherst, Tavoy and Mergui districts and the Southern Shan States.
- XI ... The Mergui district.

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(v) BURMA—concluded.

3. Officers stationed in—

Groups.

The Upper Chindwin may present themselves for examination in	I, III, IV.
The Chin Hills	} I.
Pakokku	
Minbu	
Thayetmyo	
Henzada	
Kyaukpada	} I, I.
Sandoway	
Akyab	
Northern Arakan	} III.
Bhamo	
Katha	
Myittha	} III, IX.
Ruby Mines	
Northern Shan States	} III, VII, VIII, IX.
Southern Shan States	
Amherst	} V, VI, VII, VIII, IX, X.
Tavoy	
Mergui	} X, XI.
Thatun	
Toungoo	} VI.

(vi) ASSAM.

Notification No. 1666-G., dated the 24th March 1896.—In supersession of General Department Notifications Nos. 291, dated the 4th December 1879, and 255, dated the 17th July 1887, the Chief Commissioner, with the previous sanction of the Government of India, prescribes the following rules for the examination of Forest Officers in Assam. The rules will come into force from the 1st June 1896 :—

EXAMINATIONS IN VERNACULAR AND TRIBAL LANGUAGES.

I.—Compulsory.

1. Assistant and Extra-Assistant Conservators of Forests will be required to pass by the Higher and by the Lower Standards of Examination in Assamese or Bengali, under Rules 23 to 25 of the *Rules for the Departmental Examination of Assistant Commissioners and others in Assam, published in the Chief Commissioner's Notification No. 4389-G., dated the 28th April 1893, according as the one or the other language is prescribed for each officer by the Conservator with the sanction of the Chief Commissioner, under section† 73 of the Forest Department Code, fourth edition. The examinations will be conducted under the orders of the Central Examination Committee, Shillong, at the several

* Vide Sub-Appendix I to these rules (page 98).

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Rules for the Examination of Forest Officers.

(vi) ASSAM—*continued*.

local centres, in the manner provided in the Rules for the Departmental Examination of Civil officers in Assam. Special papers will, however, be prepared for Forest officers, in which technical terms, bearing directly on Forest work, will be largely used.

2. A Forest officer who passes the tests prescribed in Rule 1 will be held to have fulfilled the conditions as regards examinations in languages laid down in section* 73 of the Forest Department Code, fourth edition, for the purposes of promotion to the higher grades. In the case of a Forest officer transferred to Assam from any other province, the examinations passed by him in "principal" languages in his former province will, however, hold good for the purposes of promotion.

3. The rules prescribed in the Chief Commissioner's† Notification No. 4389-G., dated the 28th April 1893, for the conduct of Departmental Examinations of other Civil officers will, as far as practicable, be applicable to the examinations of Forest officers.

4. Forest officers will be allowed to present themselves for examination in Assamese or Bengali (as the case may be) by both the Lower and the Higher Standards at the same time, with the permission of the Conservator of Forests. An officer who passes in either of the papers will be held to have qualified for the Lower Standard, but passing marks must be obtained in both sets of papers to qualify for the Higher Standard.

II.—Optional.

5. Under sections‡ 74 and 75 of the Forest Department Code, fourth

- | | |
|-------------------------------------|---|
| I.—Miri. | edition, a reward of Rs1,000 will be |
| II.—Kuki or Lushai. | granted to any Forest officer of the |
| III.—Garo, Kachari (hills or plains | rank of Deputy or Assistant Conserva- |
| dialect), or Mech. | tor, and a reward of Rs500 to any |
| IV.—Mikir. | Extra-Deputy or Extra-Assistant Con- |
| V.—Khasi or Synteng. | servator who shall pass, by the standard prescribed in Rule 7, an |
| | examination in any one language in any of the groups noted in |
| | the margin, provided that the language is spoken within the district |
| | where the officer is at the time employed, or by tribes co-terminous with |
| | it, with whom he has official relations. A second reward will in no case |
| | be given to an officer for proficiency in a second language of the same |
| | group. |

The districts in, or on the borders of, which the several groups of languages above specified will be held to be spoken, are the following:—

- | | |
|------------------------------|-------------------------------------|
| I.—Miri | Lakhimpur and Sibsagar. |
| II.—Kuki and Lushai | Cachar. |
| III.—Garo, Kachari, and Mech | Goalpara, Garo Hills, Kamrup, |
| | Darrang, Nowgong and Cachar. |
| IV.—Mikir | Nowgong. |
| V.—Khasi and Synteng | Kamrup and Khasi and Jaintia Hills. |

* Article 75 in 6th edition.

† Vide Sub-Appendix I to these rules (page 98).

‡ Articles 76 and 77 in 6th edition.

Rules for the Examination of Forest Officers.

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(vi) ASSAM—*continued*.

6. The examination will be conducted by a Local Committee, to be specially appointed by the Chief Commissioner on each occasion.

7. The tests which a candidate for the above reward must undergo are as follow :—

- (1) He must be able to converse freely with the people of the tribe in whose vernacular he may wish to qualify, to understand and to make himself understood by them.
- (2) He must write down in the English character sentences spoken in the tribal language by one of the tribe, or a conversation held between two of them, and must explain it correctly in English.
- (3) He must translate into the tribal language (writing it in the English character) without assistance, so that the translation shall be substantially correct, and shall be intelligible when read to a native in whose language it is written.

The sentences to be translated from English, or from the candidate's mother tongue, under the third requirement, should be of the same description as, and not more difficult than, those under the second requirement.

8. In the case of natives who, by facilities of residence, may have acquired proficiency in the tribal language of any district, the Chief Commissioner will determine whether the reward should be granted or not for an examination passed in any language with which, from birth and education, the candidate is naturally familiar.

9. Subject to the fulfilment of the conditions specified in sections* 74 and 75 of the Forest Department Code, fourth edition, any Forest officer of the rank of Extra-Assistant Conservator and upwards will be entitled to the allowances prescribed by section 75 for passing the examination in any "principal" language.

EXAMINATIONS IN LAND REVENUE, IN FOREST LAW, AND IN FOREST PROCEDURE AND ACCOUNTS.

10. (a) *Written Examinations*.—One paper in each of the following subjects will be set by the Central Examination Committee, in communication with the Conservator of Forests: the maximum and the pass marks assigned to each paper, and the time allotted for each, are as follow :—

Subjects of Examination.	Maximum marks.	Passing marks.	Time allowed.
Land Revenue (without books)	100	60	Two hours.
Forest Law (without books)	100	60	Ditto.
Forest Procedure and Accounts (with books)	100	60	Ditto.

* Articles 76 and 77 in 6th edition.

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Rules for the Examination of Forest Officers.

(vi) ASSAM—*continued*.

(b) *Oral Examinations*.—The questions will be set by the Conservator of Forests. The answers of each examinee will be taken down in writing by, or under the immediate superintendence of, a member of the Local Examination Committee, and forwarded (under the joint signatures of the examinee and one member of the Committee) together with the answers to the written papers in a registered cover, on the day of the examination, to the Conservator of Forests, who will adjudge the marks to be allotted on the system in force for the written papers.

11. The Central Examination Committee, after perusing the reports of the Local Committees and the answer papers in the written examinations, with the assistance of the examiner who sets the papers, will report to the Chief Commissioner the names of such officers as in their opinion have passed in Land Revenue, in Forest Law, and in Forest Procedure and Accounts, noticing specially, in the order of their merit, those who may have passed with credit.

12. The above rules also apply to Forest Rangers, who are permitted, at their option, to appear at the examinations mentioned in * section 72 of the Forest Department Code, fourth edition.

SUB-APPENDIX I.

Extract, Rules 23-25, from the Rules for the Departmental Examination of Assistant Commissioners and other Officers in Assam, published under Notification No 4359 G., dated the 28th April 1893.

23. The following are the tests for examination in the vernacular languages by the Lower Standard :—

(1) Reading and transliteration—

The examinee shall be required, within a limited time, to transliterate in the Roman character an easy manuscript written in the vernacular, and to give an intelligible written translation thereof in English.

(2) Translation from English into the vernacular—

An English judgment or other official document of a technical character shall be translated into the vernacular without assistance.

(3) Dictation from English into the vernacular—

He should be required to dictate into the vernacular, with fair accuracy, an English report or other official paper containing technical terms used in court.

* Article 74 in the 6th edition.

Rules for the Examination of Forest Officers.

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(vi) ASSAM—concluded.

(4) Conversation—

He should be tested in conversation with natives in such manner and to such extent as shall suffice to satisfy the Committee that he is able to understand them and make himself understood by them both in common conversation and in the usual course of office business.

The vernacular paper to be read and translated, and the two English papers to be translated, shall be selected by the Central Committee, and copies sent to the Local Committees. All the copies of the vernacular paper should be made in the same hand-writing.

24. The examination by the Higher Standard in the vernacular languages shall be similar in its nature to that for the Lower Standard, but more difficult in degree, the vernacular and English documents selected by the Central Committee being longer and more technical in character, and the conversation test made more severe. The translation, dictation, and conversation should be moderately fluent and readily intelligible, and the examinee should be tested in his power of explaining himself to natives in the vernacular on any topic that may occur in official business.

25. The maximum and the pass marks assigned to each branch of the examination, and the time allotted for the papers, are as follow:—

	Maximum.	Pass marks.	Time.
Transliteration	20	10	1 hour.
Translation from Vernacular	20	10	½ "
" " English	20	10	1 "
Dictation " "	20	10	1 "
Conversation	20	10	10 minutes.

Each candidate must obtain at least three-fifths of the aggregate number of marks allotted for the entire examination, and must obtain in each separate branch not less than one-half of the marks allotted to that branch.

(vii) COORG.

Notification No. 17, dated the 29th June 1896.—The following rules regarding the examination in Land Revenue, Forest Law, and Forest Procedure and Accounts of Forest officers in Coorg, are, with the sanction of the Government of India, published for general information.

1. The examinations shall be conducted by a Committee composed of the Commissioner and the Deputy Conservator of Forests, and shall be held at such time and place as the Chief Commissioner may direct; but not more frequently than once in each half-year.

2. It shall not be compulsory for Forest Rangers to pass this examination; but they may present themselves for examination if they wish to do so.

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Rules for the Examination of Forest Officers.

(vii) COORG—*continued*.

3. The examinations shall be both written and oral, and shall be conducted as follows :—

(a) Written examinations.

The papers shall be set by the Committee in accordance with *sections 76 to 78 of the Forest Department Code, 4th edition, and the following table shows the particulars of marks assigned to such subjects and the time allowed :—

SUBJECTS OF EXAMINATION.	Maximum marks.	Passing marks.	Time allowed.
Land Revenue	100	60	Two hours.
Forest Law	100	60	Do.
Forest Procedure and Accounts	100	60	Do.

Notification No. 33, dated the 4th July 1887.—The following rule regarding the examination in Canarese of Forest Officers in Coorg are
 Letter No. 547-F., dated with the sanction of the Government of
 the 22nd June 1887, from the India, published for general information :—
 Revenue and Agricultural Department.

1. The examination shall be conducted by a committee composed of
 As amended by Notification the Deputy Conservator of Forests and the
 No. 7, dated 18th May 1897. Deputy Inspector of Schools, with the Com-
 missioner of Coorg as President. The examination will be held twice a
 year, in the months of May and December, on dates to be fixed by the
 Commissioner. Ample notice of the date fixed should be given in the
 District Gazette.

2. There shall be two standards of language qualification, viz., the
 "Lower Standard" and the "Higher Standard."

3. The following are the subjects of examination by the "Lower
 Standard" :—

Subject.	MARKS.		
	Detailed maximum.	Separate maximum.	Separate minimum.
1 Conversation . . . . .	...	50	35
2 { Translation	30	110	65
	30		
	50		
Reading and explanation of <i>arvis</i>	50		
TOTAL . . . . .	...	180	100

* Articles 78 to 80 in 6th edition.

Rules for the Examination of Forest Officers.

App. VI.

(vii) COORG—*concluded*.

4. The officer under examination will be tested in conversation with two or three natives in such a manner and to such an extent as shall suffice to satisfy the committee as to the degree of his power of understanding natives of different classes and of making himself understood by them: such conversation or colloquial examination to be confined to subjects connected with the ordinary business of a Forest Office or of Forest out-door work, and not to embrace abstruse or peculiar subjects.

5. For the reading tests, at least three papers which he has never seen before, taken from official, usually Forest, records very much at hazard, and written by different persons in a plain running hand, must be read aloud correctly and without great difficulty; and after having read them aloud, the officer under examination must correctly explain them in English.

6. For the Translation test, an English paper, on some subject connected with Forest work and furnished by the Committee, must be translated into the vernacular without assistance. The translation must be substantially correct in meaning and intelligible to a native, tolerably correct in grammar and spelling, and free from any very bad errors of idiom.

7. For the Dictation test, the officer under examination must dictate off-hand, with some fluency, the translation into the vernacular of another English paper to be furnished by the Committee, and also on some subject connected with Forest work, whereof the translation will be written down exactly as dictated. The dictated paper must, like the translation one, be intelligible and substantially correct.

8. *Higher Standard in Language.*—The "Higher Standard" of examination is similar in its nature to the "Lower Standard," but more difficult in degree. The reading of a common office running hand must be tolerably performed. The papers selected as tests will also usually be on subjects connected with Forest work, but of more difficult description than for the Lower Standard; the translation, dictation, and conversation should be fluent, generally correct and readily intelligible; and the officer under examination should be tested in his power of explaining himself clearly and with sufficient propriety in the vernacular in an argument on a topic of some difficulty, such as may occur in official Forest work.

APPENDIX VII.

[Article 53 (ii) of Code, 6th edition.]

Adjustment of Expenditure on Forest Surveys.

Circular No. 3—213-5 F., dated Calcutta, the 11th February 1904.

RESOLUTION—By the Government of India, DEPARTMENT OF REVENUE AND AGRICULTURE.

The Governments of Madras and Bombay having accepted the suggestion of the Government of India that in future the Forest Survey in those Presidencies shall come under the supervision and professional control of the Superintendent of Forest Surveys, who is an officer of the Survey of India, it has become necessary to make arrangements for the control and regulation of what will in future be the Forest Survey Branch of the Survey of India.

This Branch will no longer consist of one Imperial Survey party and a few Forest Survey detachments, but will constitute a considerable integral portion of the Survey of India, and the Governor General in Council is pleased therefore to direct that the following arrangements shall be made for the conduct of all Forest Surveys executed in future in India and Burma, in supersession of those promulgated in Resolutions No. 6 of the 6th March 1899 and No. 7 of the 25th April 1901. The arrangements will come into force from the 1st April 1904.

1. All Forest Survey operations in India and Burma, other than those undertaken by local Forest officials, will be carried out under the superintendence of an officer of the Survey of India, who will be nominated by the Surveyor General and designated Superintendent, Forest Surveys. He will be in charge of the Forest Survey Branch of the Survey of India, and his position and powers will be in all respects similar to those of the Superintendent, Trigonometrical Surveys.

2. All officers of the Survey of India, both Imperial and Provincial, at present on deputation to the Forest Department for survey purposes, as well as No. 20 Party in its entirety, will revert to the Survey of India.

3. The permanent native subordinate establishment of the old Forest Survey Branch of the Forest Department will be transferred to the Survey of India.

4. All members of the new Forest Survey Branch will be subject to the rules and regulations laid down for the Survey of India.

5. All accounts of the Forest Survey Branch will be kept in accordance with the rules applicable to the Survey of India and be submitted through the Superintendent, Forest Surveys, to the Comptroller, India Treasuries, for audit.

Adjustment of Expenditure on Forest Surveys.

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Abstracts of the monthly expense statements will be furnished by the Superintendent, Forest Surveys, to the Conservators of Forests concerned, in order to enable them to adjust the expenditure of their Circles accordingly.

6. The cost of all Forest Surveys on scales of not less than four inches to the mile, executed by the Forest Survey Branch, will be distributed as follows :—

To Topographical Survey	30 per cent.
To Forests „	70 „ „

Provided that when special work is done at the instance of the Local Government, such as a boundary survey, the survey of a plantation on a particularly large scale, or of a river with exceptional detail, made with a view to the improvement of the waterway, the cost of it will be charged entirely to “Forests.”

7. The charges for maps will be debited as follows :—

- (a) The cost of the preparation and publication of the first editions of all forest maps, drawn in connection with current field surveys, will form part of the general charges for such surveys, and will be distributed in the same way as the cost of the actual field survey. Copies of such maps will be issued free of charge on requisitions signed by Conservators.
- (b) The cost of second and subsequent editions will be borne by the Presidency, Province, or Administration concerned.
- (c) The cost of preparation and publication of special maps required for, and prepared at, the instance of the Inspector-General of Forests, will be debited against the Head-Quarters budget.
- (d) The cost of all special maps prepared and published for Provincial Governments, with the sanction of the Inspector-General of Forests, will be charged to the Government or Administration concerned.

8. The cost of all surveys executed by Local Forest officials will be debited entirely to “Forests.”

9. All expenditure on surveys charged to “Forests,” in Provinces to which the Provincial Service arrangements apply, will be divided between Imperial and Provincial, as heretofore, in the same way as all other Forest expenditure.

10. The annual programme of Forest Surveys for the Bengal Presidency and for Burma will be drawn up by the Superintendent, Forest Surveys, in consultation with Local Governments, and be submitted for approval to the Inspector-General of Forests.

The programmes for Bombay and Madras will be prepared similarly and be submitted for approval to the Governments of those Presidencies. The combined programme will then be submitted by the Superintendent, Forest Surveys, to the Surveyor General, who, after consultation with the Inspector-General of Forests, will include it in the general programme of the Survey of India, which he submits annually to the Government of India for approval.

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Adjustment of Expenditure on Forest Surveys.

It is essential that the programme for the year should be settled not later than the 1st July in that year to allow of the probable cost of the operations being intimated by the Superintendent, Forest Surveys, to the various Conservators concerned, with a view to suitable provision being made in the Revised Estimate of the Forest Department. When the annual programme of Forest Surveys is settled, the Superintendent of Forest Surveys will furnish to each Conservator concerned a forecast (as accurate as possible) of the operations to be undertaken in the following year and their cost, to serve as a basis in the preparation of the Budget Estimate.

11. The Superintendent, Forest Surveys, will, as heretofore, keep up the map records of the Forest Department, and will prepare such index and working-plan maps, and such other special maps and tracings as may be sanctioned by the Inspector-General of Forests. He will also be responsible for the safe custody and distribution of all forest maps.

12. The following rules will govern the procedure to be adopted in the Estimates and Accounts:—

- (1) All revenue and expenditure controlled by the Superintendent of Forest Surveys will, in the first instance, be shown in the India Accounts as Imperial "Survey of India."
- (2) The Annual Estimates will, however, be prepared separately from those of the Survey of India, and the Superintendent of Forest Surveys will append to them a detailed statement showing the amounts debitable, respectively, against Survey of India, against Forest Imperial (India) in respect of the fixed proportion (70 per cent.) of Head-Quarters charges, and against Forests Provincial in respect of the proper share of charges for Provincial Survey operations and the preparation and publication of Forest maps. These estimates will be submitted by the Superintendent of Forest Surveys to the Government of India through the Surveyor General.
- (3) The amounts included in the annual estimates which appertain to the Survey of India and to the several Local Governments will be passed on to the Survey of India Estimate and to the estimates of the Governments concerned. The portion appertaining to the Survey of India Estimate will be included by the Surveyor General therein on receipt of the Resolution passed by the Department of Revenue and Agriculture upon the Forest Survey Estimates previously submitted.
- (4) In order to admit of the above procedure being properly carried out, it is essential that the separate Forest Survey Estimates should reach the Government of India not later than the 1st November annually.
- (5) The actual adjustment of expenditure in the Accounts will be made by the Comptroller, India Treasuries. For this

Adjustment of Expenditure on Forest Surveys.

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purpose, the Superintendent of Forest Surveys will furnish with his monthly accounts to that officer a detailed distribution statement similar to that appended to his annual estimates. A copy of this statement should be furnished also to the Surveyor General and the Inspector-General of Forests.

- (6) Whenever it is foreseen that the expenditure during the year will exceed or fall short of the sanctioned Budget Estimates, the Superintendent of Forest Surveys will advise the Conservator concerned so that he may apply for additional provision, if necessary, or apply the saving to other purposes.

13. Minor Forest Surveys which are within the competence of the Provincial Forest Staff will be conducted by the local officers of the Circle concerned, but whenever such a work, not of a petty nature, is so undertaken, the advice of the Superintendent, Forest Surveys, regarding it should be first obtained through the Inspector-General of Forests, or in the case of Bombay through the officer in charge of the Working-Plans Branch. This is necessary in order to prevent an undue expenditure of public money on over-elaborate or completely inadequate schemes of survey.

14. In Madras correspondence on Forest Survey matters will, except in regard to minor details, be carried on between the Forest Survey Department and the Board of Revenue as the head of the Forest Department.

Ordered, that a copy of this Resolution be forwarded, for information

Madras.
Bombay.
Bengal.
United Provinces.
Punjab.
Burma.

Central Provinces.
Assam.
Coorg.
Ajmer.
North-West Frontier
Province.
Andamans.
Baluchistan.

and guidance, to all Local Governments and Administrations noted in the margin, to the Comptroller and Auditor General and to the Comptroller, India Treasuries; also to the Inspector-General of Forests, for

information and for communication to the Superintendent of Forest Surveys; and to the Department of Finance and Commerce, and the Surveyor General of India, for information.

Ordered also, that the Resolution be published in the *Supplement to the Gazette of India*.

J. WILSON,

Secretary to the Government of India.

SUB-APPENDIX A.

Circular No. 9, dated Simla, the 1st June 1904.

From—S. EARDLEY-WILMOT, Esq., Officiating Inspector-General of Forests to the Government of India,

To—The Conservator of Forests, Bengal.

"	"	Central Circle	} United Provinces.
"	"	School "	
"	"	Oudh "	
"	"	Panjab.	} Lower Burma.
"	"	Pegu Circle	
"	"	Tenasserim Circle	
"	"	Northern Circle	} Upper Burma.
"	"	Southern "	
"	"	Northern "	} Central Provinces.
"	"	Southern "	
"	"	Berar.	
"	"	Assam.	
Deputy Conservator of Forests, Coorg.			
"	"	" North-West Frontier Province.	
"	"	" Andamans.	
Extra-Assistant Conservator of Forests, Baluchistan.			
"	"	" Ajmer.	

With reference to paragraph 7 of Government of India, Department of Revenue and Agriculture, Resolution No. 3—213-5-F., dated the 11th February 1904, I have the honour to request that the following procedure may be observed in obtaining forest maps published by the Forest Survey :—

(i) The cost of first editions of maps form part of Survey charges (70 per cent., being debitable to Forests), and such maps may be obtained by Conservators free of charge by direct indent on the Superintendent of Forest Surveys.

(ii) Second or subsequent editions of maps will be prepared by order of Local Governments and at their cost; but before asking for the preparation of a new edition of a map which will be a costly process, it should be considered whether it will not be sufficient to correct by hand such copies of the old map as are available. The distribution of such maps as well as the method of payment for the same will be carried out in accordance with such orders as the Local Government may see fit to issue to the Conservator.

(iii) Indents for special maps required by Conservators must be sanctioned by the Inspector-General of Forests. But as the cost of these maps is disbursed by Local Governments, such indents will not be transmitted to the Superintendent, Forest Surveys, without the previous sanction of the Local Government to the expenditure to be incurred. Estimates for the preparation of special maps should, therefore, first be obtained from the Superintendent, Forest Surveys, before the sanction of the Local Government and Inspector-General of Forests is asked for.

Indents for Forest Survey Maps.

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No. 652.

Copy forwarded to the Government of India, Department of Revenue and Agriculture, for favour of communication to Local Government and to the Surveyor-General of India.

SUB-APPENDIX B.

Indents for maps required from Forest Survey Office.

Circular No. 19, dated Simla, the 13th September 1889.

From—H. C. HILL, Esq., Offg. Inspector-General of Forests,

To—The Conservator of Forests, _____.

I have the honour to request that indents for maps required from the Forest Survey Office [submitted in accordance with clause 5* of paragraph 6 of the Circular Resolution by the Government of India, Revenue and Agricultural Department, No. 16 F., dated 2nd July 1888] may in future be prepared in the accompanying form and forwarded to this office *in triplicate*.

* This is now clause (4) of Rule 6 in Circular No. 9 F., dated 2nd July 1890.

Map Indent No. _____.

Name or description of the Map required.	Scale.	Number of the sheet or sheets.	Number of copies required of each sheet or sheets.	For what purpose required.	Address to which copies should be sent.

Dated _____, }

The _____, }

Conservator of Forests,

Circle.

To

THE INSPECTOR-GENERAL OF FORESTS.

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Indents for Forest Survey Maps.

No. _____.

Sanctioned, and transmitted for compliance to the Superintendent of Forest Surveys.

Dated _____, }

The _____, }

Inspector-General of Forests.

No. _____.

Copy forwarded, for information, to the Conservator of Forests,

_____,
Dated _____, }

The _____, }

Inspector-General of Forests.

APPENDIX VIII.

[Article 73 of Code, 6th edition.]

Supply to Government of India of copies of Notifications relating to changes in personnel of Forest Staff.

Circular No. 8 F., dated Simla, the 30th April 1889.

From—J. W. P. MUIR-MACKENZIE, Esq., C.S., Under-Secretary to the
Government of India, REVENUE AND AGRICULTURAL DEPARTMENT,
To—Local Governments and Administrations.

I am directed to invite attention to* section 30 of the Forest Department Code (third edition), and to request that effective arrangements may be made for furnishing the Government of India, *regularly and promptly*, with three copies of all Notifications published in the Local Government Gazette relating to any changes in the *personnel* of the Forest staff in . The particular Notifications required in this connection are those referring to—

- (a) Grant of furlough and all other kinds of leave.
- (b) Promotions, permanent and temporary.
- (c) Reversions.
- (d) Reductions.
- (e) Passing of examinations in Vernacular, Land Revenue, and Forest Law [and Procedure and Accounts].
- (f) Retirements.

Circular No. 4 F., dated Simla, the 21st April 1890.

From—J. W. P. MUIR-MACKENZIE, Esq., C.S., Under-Secretary to the
Government of India, REVENUE AND AGRICULTURAL DEPARTMENT,
To—Local Governments and Administrations.

In continuation of the Circular from this Department, No. 8 F., dated 30th April 1889, I am directed to request that, on furlough or other leave being granted to a Conservator of Forests, the Government of India may at once be informed by telegram of the date (forenoon or afternoon) on which the leave in question was taken, *i.e.*, when the officer relinquished charge of his duties preparatory to proceeding on leave. It is essential that effective arrangements should be made to this effect to obviate delay in officiating promotions being ordered by the Government of India.

* *Vide* article 73 of Code, 6th edition.

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Supply to Government of India of copies of Notifications.

2. Similarly, the date of an officer's return to duty from such leave should be promptly telegraphed to this Department, in view to the necessary reversions being notified without delay.

Circular No. 14 F., dated Simla, the 21st October 1890.

From—J. W. P. MUIR-MACKENZIE, Esq., C.S., Under-Secretary to the
Government of India, REVENUE AND AGRICULTURAL DEPARTMENT.
To—Local Governments and Administrations.

With reference to Circular No. 8 F., dated the 30th April 1889, I am directed to say that it will be sufficient, for the purpose in view, if the Publisher of the Local Government Gazette be instructed to forward direct to this Department, immediately on publication and without any covering letter or endorsement—but merely enclosed in an envelope—two copies of all Notifications, of the kinds specified in that Circular, relating to changes in the *personnel* of the Forest staff in

Conservators' Inspection Reports.

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APPENDIX IX.

[Article 224 of Code, 6th edition.]

Conservators' Inspection Reports.

CIRCULAR No. 1 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests),—dated Calcutta, the 17th January 1891.

READ—

Circular of this Department, No. 7 F., dated 12th June 1890, calling for opinions in regard to a proposed form of Inspection Report for use by Conservators of Forests under section 191 of the Forest Department Code.

READ ALSO—

Replies to the above-noted Circular.

RESOLUTION.—As the proposed form of Inspection Report is approved of generally by Local Governments and Administrations the Governor General in Council is pleased to prescribe its insertion in the Forest Department Code as a “suggested” form, for adoption by Local Governments and Administrations with such modifications as may be deemed necessary in view of local circumstances. A copy of the form, as finally amended by the Government of India, is appended to this Circular.

Form of Conservators' Inspection Reports.

OFFICE BUILDINGS.

Owner ; rent ; condition and general suitability ; furniture.

RECORDS.

I.—Management and Working of Forests.

Detailed record of reserved and protected forests and unclassified State lands (Form No. 1) ; maps of the reserved, protected, and other forests ; control-book and register of outturn (Forms Nos. 2, 2a, and 2b) ; record of works of improvement (Form No. 3) ; forest journals ; plantation journals ; register of receipts in depôts (Form

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Conservators' Inspection Reports.

No. 5); register of disposals from dépôts (Form No. 6); register of receipts and issues of timber and other produce in dépôts (Form No. 7); sales of timber and other produce cut and collected by Government agency (Form No. 8); account of drift timber operations (Form No. 9) account of timber cut, collected, and removed by consumers or purchasers (Form No. 10); outstandings on account of revenue and revenue received in advance (Form No. 11); particulars of items outstanding and unadjusted for over one year; register of free grants (Form No. 12), and register of produce removed by right-holders (when kept); bill and receipt books (form Nos. 13 and 14).

II.—Stock.

Live and Dead Stock.

Elephant returns and condition of elephants and cattle; register of stores, tools and plant; yearly store returns (Form No. 16); date of last complete stock-taking; security from damage and theft; neatness in arrangements and facilities for taking stock, unserviceable stores; causes of present condition and possibility of repair; purchase of tools, their quality; condition of instruments; equipment of stores, whether sufficient or excessive.

Timber, etc., in Dépôt.

Date of last complete stock-taking; security from damage and theft, neatness in arrangements and facilities for taking stock.

III.—Cash Accounts.

Cash-book, result of examination (Form No. 23): (a) entries compared in detail, for one selected day, with subsidiary books and vouchers; (b) latest date to which headquarters entries have been made; (c) latest date to which subordinates' returns have been received and written up; cash balance; measures taken for safe custody of cash; register of currency notes from whom received, or to whom paid; arrangements for safe receipt and transmission of money from or to treasuries; record of sanctioned works (Form No. 35); register of revenue and expenditure in each forest unit (Form No. 36); permits (Form No. 15) and register of permit-books; pass-book and register of pass-books; establishment pay-bills (Form No. 24); usual date of payments of salaries; travelling allowance bills (Form No. 27); muster-roll of daily labourers and daily labour bills (Form No. 29).

Cheque books, how written and where kept; account current (Form No. 20); register of cheques (Form No. 21): (a) names of treasury or treasuries at which separate accounts are opened; (b) last quarter to which the book has been balanced and signed; (c) date to which register of cheques is written up; (d) entries compared with cash-book

 Conservators' Inspection Reports.

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contractors' and disbursers' ledger (Form No. 31), and monthly abstract of ditto (Form No. 32); monthly classified abstract of revenue and expenditure (Form No. 33); schedule of remittances to treasuries (Form No. 34); objections, their nature, if due to carelessness; breach of rules; culpable irregularities brought to notice; unnecessary work thrown on the controlling officer by inattention to objections (Form No. 35).

IV.—Office Business.

The keeping of documents in cases (Form No. 41); register of cases (Form No. 42); register of books and maps (Form No. 43); register of receipts and issues of correspondence (Form No. 44); destruction of useless documents; neatness in keeping office; punctuality in correspondence; custody of stationery; means taken to ensure preservation of records, maps, etc.; Departmental Code, if kept corrected up to date; Forest rules and regulations, if corrected up to date; record of cases prosecuted; record of cases under the Forest Act enquired into and compounded by Divisional Officer; establishment rolls (Comptroller General's Circular No. 12, dated 25th August 1884); service and character books; Civil Service Regulations, if kept corrected up to date; state of *Gazette* files.

Personnel.

Officer in charge; general state of discipline; efficiency of each member of the establishment; adequacy of establishment; working hours irregularities; complaints.

N. B.—All reference to matters other than accounts and prescribed returns should be omitted from the copy of this form, to be submitted to the Comptroller and Auditor General.

APPENDIX X.

[Article 194 (i) of Code, 6th edition.]

Inter-departmental Adjustments.

Article 95 of the Civil Account Code, Sixth Edition.

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts:—

- I.—For the purposes of inter-departmental payments, the departments of Government are divided into service departments and commercial departments, according to the following principles:—

A.—Public Service Departments.—These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of, the idea of government, or (b) are necessary to, and form part of the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of the service rendered, *e.g.*,—

(a) Departments classed under Administration, Jails, Police Roads and Buildings, Irrigation (*i.e.*, maintenance of public tanks and water-ways), Military Works, Army.

(b) Survey, Government Printing, Stationery.

B.—Quasi-Commercial Departments.—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of government or administration, *e.g.*,—Forests, Post Office, Telegraph, Railways, Irrigation (supply of water), Cinchona Plantations.

- II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

- III.—The charges permitted by Rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

The Forest Department may charge any other Department for vegetable or animal products extracted from a forest area, and also for mineral products, unless such mineral products are extracted by the direct agency of the Department concerned under its own supervision and without the intervention of contractors or middlemen, for its own use and not for disposal to the public or other Departments.

- IV.—Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they are constituted (see Rule VI).

1. Convict labour is, however, usually charged for, such as that supplied to the Public Works Department (Government of India, Finance and Commerce Department Resolution No. 517, dated 26th January 1872) and to the Forest and Marine Departments at Port Blair.

Inter-departmental Adjustments.

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2. Expenditure on buildings by Public Works Department Officers in Bombay on account of the Indo-European Telegraph Department should be debited in transfer to the latter Department.

V.—In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed, *e.g.*,—

Supply of stationery and printed forms to railways or the Postal or Telegraph Department.

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and, so far as regards the work of this branch, it is allowed to charge as a commercial department, *e.g.*,—

Jail manufacture, Survey map publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous services other than rupee coinage).

VII.—A branch of a department, whether service or commercial constituted for the subsidiary service of that department but employed for analogous service of another department, may charge that other department, *e.g.*,—

Workshops of a Department, Agent for Government Consignments (services for Civil Departments), Mathematical Instrument Factory, Commissariat (employed on petty services), Dockyards, ArsenaIs.

VIII(a).—A regularly organised store branch of a department (whether service or commercial) should charge any other department whose requirements it is made for the convenience of the public service to supply, *e.g.*,—

Medical stores to Civil Department.

Exception.—Military stores supplied to Imperial Departments from arsenals. As the issue of these stores represents military or quasi-military operations somewhere, nothing is gained by giving credit for them under "Army."

(b).—In order to prevent undue exaggeration of the public revenue and expenditure, a store department, which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX.—Petty and casual supplies made for the convenience of the public service to one department of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

X.—A public department cannot be assessed to pay revenue to Government; but fees and duties leviable by law must be

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Inter-departmental Adjustments.

paid by public departments in the same way as by private individuals.

XI.—All payments of amounts due by one public department to another should be made by book transfers, except when such transfers do not suit the methods of account or of business adopted by the receiving department;

NOTE.—The cost of stationery and printed forms supplied to State Railways (including lines under survey or construction) is payable in cash.

SUB-APPENDIX A.

Circular No. $\frac{13}{63-2}$ F

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture, dated Simla, the 12th July 1897.

READ—

(i) Finance Department's Resolution No. 4145, dated the 28th July 1898.

(ii) Circular No. 2 F., dated the 24th January 1899.

Read also the following letter in connection with a question as to whether any charge should be made in respect of *kankar* extracted by a Government department from quarries situated in a State forest:—

No. 44, dated Lahore, the 21st January 1897.

From—M. W. FENTON, Esq., C.S., Revenue Secretary to the Government of the Punjab,
To—The Secretary to the Government of India, REVENUE AND AGRICULTURAL DEPARTMENT.

I am directed by the Lieutenant-Governor to refer, for the orders of the Government of India, the question whether any charge should be made in respect of *kankar* extracted by a Government department from quarries situated in a State forest, and to explain as follows:—

2. In the particular case which has given rise to the present reference, the *kankar* quarries are situated in unclassified State forest land in the charge of the Deputy Commissioner, but the question is a general one which affects Government forests and waste lands generally, whether under the Forest Department or managed by Civil Officers. Another circumstance peculiar to the present case is that the claim to extract the *kankar* free of royalty or other charge is made by the Irrigation Department not in respect of its own quarrying operations, but on behalf of contractors through whom the *kankar* is supplied. The Chief Engineer, Irrigation Department, urges that no charge should be made, pointing out that, if such a claim were insisted on, the Public Works Department might apply for and obtain surrender, without payment, of the land containing the quarry. As regards contractors, he is unable to see any distinction between the case of these and of his own officials working the quarries by direct agency.

3. From the enclosed note by the Conservator of Forests, dated 2nd instant, it will be seen that the rulings on this question issued by the Punjab Government in the past have been by no means uniform, and the

Inter-departmental Adjustments.

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question being one of general principles, it should, in the Lieutenant-Governor's opinion, be referred to the Government of India. Sir Dennis Fitzpatrick's view is that one Government department, whether Imperial or Provincial, should not be charged by another for such things as *kankar* except when the latter department is a *quasi*-commercial department and the things in question are things in which it deals as such; and, it may be added, His Honour would not hold that *kankar* or stones in a forest managed by the Forest Department were things in which the Forest Department dealt in its *quasi*-commercial capacity, though it may sell them when they happen to exist in the forest, just as a Deputy Commissioner might sell them if they existed in *nazul* land.

4. As regards contractors, I am to say that if a Government department made its bargain with the contractor on the understanding that it would procure for the contractor the same privilege in this respect that it would be entitled to claim itself if working *imani*, the contractor should not be charged for what he took for the supply of the department, but otherwise the contractor would have to pay like any other person.

RESOLUTION.—The Resolution of the Finance Department, No. 4145, dated the 28th July 1888, prescribed the condition under which one department of the public service may charge another department for services rendered or articles supplied to it; and under this Resolution the Forest Department is included in the category of *quasi*-commercial departments maintained for the purpose of rendering particular services on payment made for services rendered or for articles supplied. These *quasi*-commercial departments are to charge other departments of Government for services rendered or articles supplied in the same way as they would charge a member of the public, provided, however that the services or supplies are such as it is the object of the existence of the department to render or to furnish.

Under the Forest Law of India, "forest produce" practically includes all natural products found in a forest, whether vegetable, animal or mineral.

In 1889 * it was decided that the revenue realized from quarries and

* Circular No. 2F., dated 24th January 1889. minor mineral products in Government forests and lands which are under the management of the Forest Department, should be credited to "Forests;" but where such forests and lands are not under the management of that department, to "Land Revenue (Miscellaneous)."

2. The question whether, under these rulings, the Forest Department is entitled to charge royalty to another department of Government upon minerals taken from the forest area has more than once come before the Government of India; but, though it has usually been decided, on these individual references, that the Forest Department was entitled to levy a royalty on all materials supplied to other departments, no definite general ruling on the subject has yet been laid down. The Government of India now consider it desirable to issue formal orders in the matter for general guidance, in order to secure uniformity of procedure and to prevent the

possibility of misunderstanding. They consider that a distinction may properly be drawn between vegetable products which strictly appertain to a forest as such, and animal products which depend for their existence either directly or indirectly upon the presence of the forest, on the one hand, and mineral products, the existence of which is independent of the fact that the land is a forest, on the other. They consider, also, that it is undesirable to extend to contractors working for a Government department, any privileges which the department itself may enjoy when operating directly by its own establishment.

3. They direct therefore that the Forest Department shall charge other Government departments for all vegetable or animal products extracted from a forest area, in the same manner in which it charges the public; and that it shall similarly charge contractors for all mineral products extracted by them, whether in behalf of a Government department or not. If a Government department extracts mineral products for sale, they also will be charged for. But the Forest Department will not charge other Government departments for mineral products extracted from a forest area by the direct agency of the department concerned, under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other departments. For such products the Forest Department will take no credit in the public (treasury) accounts of Government. But for statistical purposes the value of these products should be shown in the returns furnished by the Forest Department, just as the value of timber and other forest produce removed by free grantees or right-holders is already shown.

4. The ruling that certain forest products shall not be charged for, if directly extracted by other Government departments for their own use, in no way confers upon such departments any right of entry upon or of working in the areas under the charge of the Forest Department. That department retains its full powers of control; and, subject to the orders of superior authority, will continue to fix and limit the localities where such extraction may take place, and to impose any conditions which it may consider necessary for the safety of its forests and the convenience of its own work.

5. The above rulings will apply, *mutatis mutandis*, to every class of forest or waste land at the disposal of Government, independently of the agency by which such land may be administered.

ORDER.—Ordered, that a copy of this Resolution be forwarded, for information and guidance, to the Governments of Madras and Bombay, the Local Governments and Administrations noted in the margin, and the Inspector-General of Forests; and for information to the Finance Department, the Public Works Department, and the Comptroller and Auditor General.

Bengal.
North-Western Pro-
vinces and Oudh.
Punjab.
Birma.
Central Provinces.

Assam.
Coorg.
Ajmer.
Andamans.
Baluchistan.
Hyderabad.

for information and guidance, to the Governments of Madras and Bombay, the Local Governments and Administrations noted in the margin, and the Inspector-General of Forests; and for information to the Finance Department, the Public Works

Statement to accompany proposal for increased expenditure.

App. XI.

APPENDIX XI.

[Article 130 (iii) of Code, 6th edition.]

Statement to accompany every proposal for increased expenditure submitted for sanction of Government of India.

Resolution by the Government of India, in the Finance and Commerce Department,—No. 2855, dated Simla, the 8th July 1891.

READ again—

Resolutions in this Department, No. 251, dated the 14th January 1889, and No. 6056, dated the 29th November 1889.

In paragraph 1 of the Resolution of 29th November 1889, Civil Accountants General and Comptrollers were directed to submit annually, through the Local Government concerned, a consolidated statement showing for each major head of expenditure in the Civil Department (1) the amount of expenditure incurred in excess of the budget grant of the year, (2) the amount of such excess already sanctioned, and (3) the amount still requiring sanction (a) of the Government of India, and (b) of the Local Government. In paragraph 4 (2) of the same Resolution it was laid down that every application for sanction to fresh expenditure, whether submitted to the Government of India or to a Local Government, should be accompanied by a statement in the form prescribed in Resolution No. 251, dated the 14th January 1889.

RESOLUTION.—The Governor General in Council is pleased to direct that, in addition to the particulars to be given in the statement required by paragraph 1 of the Resolution of 29th November 1889, the aggregate budget grant and actuals for (i) Imperial, (ii) Provincial, and (iii) Local Expenditure should be separately stated in a footnote to the statement.

2. The following forms is substituted for that prescribed in the Resolution of 14th January 1889:—

* *Form of Statement to accompany all applications for sanctions to expenditure not provided for in Budget.*

Expenditure proposed to be provided for :	{ Major head Minor head Sub-head Detailed head
R on account	
of (a)	

Amount proposed to be spent during current year . .	R
Ditto ditto future years . .	R

* *Vide Finance and Commerce Department's Resolution No. 1360 A., dated 21st March 1895 (paragraph 2).*

(a) Here enter full description, mentioning the Department, or Office, or Officer concerned.

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Statement to accompany proposal for increased expenditure.

Proposed re-appropriation for current year.

1	2	3	4
Heads of estimate affected by the proposal. (a)	Actual expenditure up to date of the proposal (<i>viz.</i> ,).	Amounts as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
(1) Heads under which the proposed expenditure will fall.			
TOTAL			
(2) Heads under which it is proposed to reduce the grants.			
TOTAL			

(a) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.

NOTE.—Any further explanations should be given on reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

Statement to accompany proposal for increased expenditure.

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3. In modification of paragraph 4 (2) of the Resolution of 29th November 1889, it is now ruled that, while all applications submitted for the sanction of the Government of India shall be accompanied by statements in the form given in paragraph 2 of the Resolution, when the application are submitted for the sanction of a Local Government, the form of statement may be modified in any way the Local Government thinks fit, provided that the Local Government indicates distinctly in the orders issued that the new expenditure is to be met by a re-appropriation from anticipated savings under the same or another major head.

ORDER.—Ordered that this Resolution be communicated to all Local Governments and Administrations and to all Departments of the Government of India.

Ordered also, that this Resolution be communicated to the Comptroller and Auditor General, to the Head Commissioner of Paper Currency, to the Commissioner of Northern India Salt Revenue, to the Director General of the Post Office in India, to the Mint Masters, Calcutta and Bombay, and to all Accountants General and Comptrollers for information and guidance.

SUB-APPENDIX A.

Circular No. 14—114-1 F., dated Simla, the 12th August 1895.

From—DENZIL IBBETSON, Esq., C.S., Officiating Secretary to the
Government of India,

To—The Secretary to the Government of Madras.

"	"	"	"	"	Bombay.
"	"	"	"	"	Bengal.
"	"	"	"	"	the N.-W. P. and Oudh.
"	"	"	"	"	the Punjab.
"	"	"	"	"	Chief Commissioner of the Central Provinces.
"	"	"	"	"	Burma.
"	"	"	"	"	Assam.
"	"	"	"	"	Coorg.
"	"	"	"	"	Ajmer.
"	"	"	"	"	Superintendent of Port Blair.
"	"	"	"	"	Agent to the Governor-General in Baluchistan.
"	"	"	"	"	Resident at Hyderabad.

The attention of the Government of India has been drawn to the tendency that exists to over-estimate the expenditure, and in some cases to under-estimate the receipts, in the budget estimates of the Forest Department, as shown in the appended tables. This tendency, though general, is much more marked in some Provinces than in others; and appears, though in a less degree, in the revised estimates also. It seems to be partly due to a disposition on the part of Conservators and Local Governments to accept the figures of the Divisional Officers, without due

Statement to accompany proposal for increased expenditure.

consideration of the actuals of previous years for the Circle or Province as a whole.

The Government of India are fully aware that the conditions of working the forests are dependent on circumstances, such as varying demands and variable seasons, which are beyond control; but they consider that a careful review of the actuals over a number of years might lead to a closer approximation, especially in estimating expenditure, than is at present attained.

3. They are, however, disposed to think that the discrepancy under consideration is often due to a not unnatural desire on the part of the Forest Officer to provide for all the expenditure that may be required should the year be favourable, and at the same time not to commit himself to a higher estimate of receipts than will probably be realised should the year be unfavourable. This is clearly wrong from a financial point of view, as the estimates of both revenue and expenditure should be based upon one common hypothesis. It is desirable to correct this tendency; and it appears, moreover, to the Government of India that in a *quasi*-commercial organisation such as the Forest Department, greater facilities for the prompt provision of funds to meet charges directly productive of revenue would probably develop the utilization of timber and produce, and so materially increase the Forest receipts.

4. The Governor General in Council is therefore pleased to empower Local Governments and Administrations to sanction grants for expenditure in the Forest Department, in addition to the budget provision, whenever it is anticipated that such grants are necessary to earn, and will probably earn, additional revenue of a more than equivalent amount. Section* 127 of the Forest Department Code will therefore be recast as follows:—

- “(1) Whenever a proposed additional grant will be more than covered by a corresponding increase of revenue, to earn which the grant is required, the Local Government may sanction the grant and the corresponding addition to the estimates of revenue without previous reference to the Government of India, reporting the amounts and the circumstances to the Government of India.
- “(2) In all other circumstances the previous sanction of the Government of India is necessary. It will not be given except under very special circumstances, and the necessity for expenditure in excess of the grant already sanctioned must be fully explained and justified in detail. The mere inclusion in the revised estimate of particulars of anticipated additional expenditure is not sufficient for the purpose of this section.
- “(3) Applications for grants under clause (2) must be accompanied by the re-appropriation statement prescribed in paragraph 2 of the resolution of the Government of India in the Department of Finance and Commerce, No. 1360-A., dated 21st March 1893. If a re-appropriation within the sanctioned budget

* Vide article 130 in 6th edition.

Statement to accompany proposal for increased expenditure.

App. XI.

grant for forest expenditure is not feasible, a re-appropriation should, if possible, be proposed from the sanctioned grants under other major heads of expenditure controlled by the Local Government.

5. The orders contained in sections 123 and 127 of the Forest Department Code, and in Circular No. 5 F. of 21st March last, will apply *mutatis mutandis* to applications for additional grants submitted by Conservators to Local Governments for sanction under the authority now conveyed.

Nos. 859-861—114-1 F.

Copy forwarded, for information and guidance, to the Inspector-General of Forests; and for information to the Finance Department and the Comptroller and Auditor-General.

App. XI.

Statement to accompany proposal for increased expenditure.

Forest Revenue, in thousands of Rs.

Provinces.	1899-00.			1899-01.			1899-02.			1899-03.			1899-04.			TOTAL.		
	Budget.	Actuals.	Difference.	Budget.	Actuals.	Difference.	Budget.	Actuals.	Difference.	Budget.	Actuals.	Difference.	Budget.	Actuals.	Difference.	Budget.	Actuals.	Difference.
Central Provinces	116	116	0	131	131	0	130	136	+6	127	128	+1	140	118	-22	637	609	-28
Burma	245	245	0	306	306	0	428	410	-18	467	466	-1	485	479	-6	2,117	2,090	-27
Assam	27	27	0	30	30	0	38	34	-4	35	38	+3	37	49	+12	167	184	+17
Bengal	69	69	0	77	77	0	79	79	0	78	78	0	78	77	-1	325	325	0
North-Western Provinces and Oudh	141	141	0	177	177	0	179	179	0	175	175	0	170	171	+1	828	844	+16
Punjab	141	141	0	183	183	0	168	168	0	184	181	-3	180	181	+1	878	844	-34
Madras	183	183	0	168	168	0	160	160	0	180	180	0	181	186	+5	671	688	+17
Bombay	301	301	0	344	344	0	340	358	+18	343	337	-6	351	379	+28	1,068	1,077	+9
Total	1,346	1,457	+111	1,383	1,415	+32	1,467	1,440	-27	1,621	1,639	+18	1,636	1,667	+31	7,131	7,509	+378

Forest Expenditure, in thousands of Rs.

Provinces.	1899-00.			1899-01.			1899-02.			1899-03.			1899-04.			TOTAL.		
	Budget.	Actuals.	Difference.	Budget.	Actuals.	Difference.	Budget.	Actuals.	Difference.	Budget.	Actuals.	Difference.	Budget.	Actuals.	Difference.	Budget.	Actuals.	Difference.
Central Provinces	75	75	0	80	73	-7	124	90	-34	127	128	+1	100	93	-7	443	400	-43
Burma	157	157	0	183	180	-3	167	167	0	166	166	0	166	165	-1	863	831	-32
Assam	24	24	0	26	27	+1	29	27	-2	23	24	+1	31	27	-4	133	131	-2
Bengal	49	49	0	44	41	-3	47	42	-5	48	48	0	49	49	0	215	215	0
North-Western Provinces and Oudh	66	66	0	80	85	+5	73	64	-9	71	66	-5	68	64	-4	406	470	+64
Punjab	123	118	-5	133	124	-9	134	131	-3	161	158	-3	162	158	-4	358	333	-25
Madras	189	189	0	203	186	-17	203	183	-20	224	190	-34	256	206	-50	713	658	-55
Bombay	189	177	-12	203	186	-17	203	183	-20	224	190	-34	256	206	-50	1,066	883	-183
Total	769	747	-22	812	746	-66	818	799	-19	920	809	-111	929	846	-83	4,301	3,947	-354

APPENDIX XII.

Distribution of Annual Forest Administration Reports.

CIRCULAR No. 8 F.

Extract from the Proceedings of the Government of India, in the Revenue and Agricultural Department (Forests),—dated Calcutta, the 4th March 1891.

READ the following Circulars of the Home, Revenue and Agricultural Department regarding the distribution of Annual Forest Administration Reports:—

No. 44 F., dated 30th October 1879.

„ 19 F., dated 10th September 1880.

READ ALSO—

Circular endorsement of the Home Department, No. $\frac{34}{48}$ (Public), dated the 9th January 1891, forwarding copy of a Despatch from Her Majesty's Secretary of State, No. 101 (Statistics), dated 20th November 1890, relative to the punctual transmission to the India Office of the several Administration and Departmental Reports.

RESOLUTION.—In the Circular of 30th October 1879 Local Governments and Administrations were instructed to furnish the Government of India with 75 copies of each Annual Forest Administration Report. Of these copies, 25 were utilised for Proceedings, and the remainder after being bound up with the Local Government's or Administration's Resolution and the Government of India's review of the Report, were distributed to various Governments, officials, etc. One hundred and fifty-five copies of the Government of India's review of the Report were supplied to the Local Government or Administration concerned, for the purpose of being bound up with the Report and the Local Government's or Administration's Resolution thereon, and then distributed. The distribution of 132 of these bound copies was suggested by the Government of India, in addition to any copies which the Local Government or Administration might desire to send to newspapers or otherwise to distribute.

2. The Government of India have now decided that it will be sufficient, for their requirements, if only 20 copies of each Annual Forest Administration Report are in future, commencing with the Report for 1890-91, supplied to this Department. Three of these copies should accompany the letter from the Local Government or Administration submitting the Report with its Resolution thereon, and the remaining 17 copies should follow by book-post. The Government of India also desire that the task hitherto undertaken by this Department of binding and distributing about 44 copies of each Annual Forest Administration

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Distribution of Annual Forest Administration Reports.

Report should henceforth be carried out by Local Governments and Administrations, which will thus have in their hands the complete distribution of the Reports. Instead, however, of the distribution of 205 copies (73 + 132) indicated in the Circulars of 1879 and 1880, the Government of India would now suggest the distribution of 144 copies, as specified in the list appended to this Resolution. Local Governments and Administrations might also send copies to newspapers, and make such additional distribution, of a local or general character, as may seem suitable.

3. As regards copies for the India Office, two *unbound* copies of each Report should, in accordance with the instructions conveyed in the Despatch from Her Majesty's Secretary of State, No. 101 (Statistics), dated the 20th November last, be forwarded "by the very first post after the report is printed" addressed to the Secretary at the India Office in

Her Majesty's Commissioner of Woods and Forests, London . . .	1	the Revenue and Statistics Department ; and five <i>bound</i> copies should as hitherto be supplied to the India Office, addressed to Her Majesty's Under-Secretary of State. The seven copies for the authorities named on the margin should be packed separately for each addressee and, forwarded, in one enclosing wrapper, to the address of the Under-Secretary of State at the India Office,
Director of the Royal Gardens, Kew . . .	1	
Librarian of the British Museum, London . . .	1	
Librarian of Cooper's Hill College, Staines . . .	1	
Secretary, Imperial Institute, London . . .	2	
Sir D. Brandis, K.C.I.E. Bonn, Germany . . .	1	
TOTAL . . .	7	whence they will be transmitted to the addressees.

4. Each Local Government and Administration is now requested to report how many copies of the Government of India's review of the Provincial Forest Administration Reports will be required in future for purposes of binding and distribution, in view of the reduction in distribution of over 60 copies suggested in paragraph 2 of this Resolution.

5. As heretofore, the Annual Forest Administration Reports of the Andamans, Ajmer, and the Forest Survey Branch will continue to be printed and distributed by the Government of India.

Ordered, that a copy of this Resolution be forwarded, for information and guidance, to the Local Governments and Administrations noted on the margin and the Inspector General of Forests; and, for information, to the Chief Commissioner of Ajmer, the Superintendent of Port Blair, the Home Department, and the Comptroller and Auditor General.

Ordered, also, that a copy be forwarded to the Governments of Madras and Bombay for information, with the remark that it would, in the opinion of Government of India, be an advantage, in view to securing uniformity of procedure, if the Annual Forest Administration

Distribution of Annual Forest Administration Reports.

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Reports of those Presidencies were distributed in accordance with the orders now issued by the Government of India.

Ordered, further, that a copy be forwarded to the Foreign Department for information, with the suggestion that a similar arrangement might suitably be followed by that Department in regard to the Annual Forest Administration Report of Baluchistan.

Distribution List of Annual Forest Administration Reports.

Address.	Number of copies.	REMARKS.
<i>I.—In India.</i>		
Government of India, Revenue and Agricultural Department.	20	
Government of Madras	7	Includes 2 copies for two Conservators.
„ of Bombay	8	Includes 3 copies for three Conservators.
„ of Bengal	6	Includes 1 copy for Conservator.
„ of the North-Western Provinces and Oudh.	8	Includes 3 copies for three Conservators.
„ of the Punjab	6	Includes 1 copy for Conservator.
Chief Commissioner of the Central Provinces	7	Includes 2 copies for two Conservators.
„ „ of Burma	8	Includes 3 copies for three Conservators.
„ „ of Assam	6	Includes 1 copy for Conservator.
Resident at Hyderabad *	6	Includes 1 copy for Conservator.
Chief Commissioner of Coorg	3	Includes 1 copy for Deputy Conservator.
„ „ of Ajmer	3	Includes 1 copy for Sub-Assistant Conservator.
Superintendent of Port Blair	3	Includes 1 copy for Deputy Conservator.
Agent to the Governor General in Buluchistan	3	Includes 1 copy for Deputy Conservator.
„ „ „ „ in Central India.	1	
Director of the Forest School, Dehra Dun	2	
Superintendent of Forest Surveys „ „	2	
Conservator of Forests, Nizam's Dominions, Secunderabad, Deccan.	1	
Inspector-General of Forests and Plantations, Mysore.	2	
Superintendent of Forest Department, Jeypore.	2	
Comptroller and Auditor General (Forests), Calcutta.	1	
Private Secretary to His Excellency the Viceroy (for Government House Library).	1	
Home Department, Calcutta	2	
Surveyor-General „	1	

* (Two copies of the *Borer* Report only to be supplied to *Foreign Department*.)

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Distribution of Annual Forest Administration Reports.

Distribution List of Annual Forest Administration Reports—concl'd.

Address.	Number of copies.	REMARKS.
<i>I.—In India—concl'd.</i>		
Superintendent of the Botanical Gardens, Calcutta.	1	
Director of the Botanical Department, Northern India, Saharanpur.	1	
Superintendent of the Indian Museum (Economic Section), Calcutta.	1	
Meteorological Reporter to the Government of India, Simla.	1	
Reporter on Economic Products with the Government of India, Simla.	2	
TOTAL	115	
<i>II.—Out of India.</i>		
India Office, London	5	Two unbound copies to be forwarded, by the very first post after the Report is printed, to the Secretary, Revenue and Statistics Department; and five bound copies to be sent, later on, to the Under-Secretary of State.
Her Majesty's Commissioner of Woods and Forests, London.	1	} To be sent through India Office, addressed to Under-Secretary of State.
Director of the Royal Gardens, Kew	1	
Librarian of the British Museum, London	1	
" of Cooper's Hill College, Staines	1	
Secretary, Imperial Institute, London	2	
Sir D. Brandis, K.C.I.E., Bonn, Germany	1	
Government of Victoria, Melbourne	2	
" of Queensland, Brisbane	1	
" of South Australia, Adelaide	1	
" of West " Perth	1	
" of Mauritius	1	
" of Cape Colony	1	
" of Canada	1	
" of Cyprus	1	
" of Ceylon	1	
" of New Zealand	1	
" of Japan	1	
Superintendent of the Botanical and Afforestation Department, Hong-Kong.	1	
Conservator of Forests, Bandung, Java	1	
Commissioner of Agriculture, United States America.	1	
TOTAL	27	
GRAND TOTAL	142	

Distribution of Annual Forest Administration Reports.

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SUB-APPENDIX A.

Additions made to the above distribution list:—

Address.	Number of copies.	REMARKS.
1. Director General of Statistics, Calcutta.	1	Government of India, Circular No. 14 F., dated 13th 203—1, July 1897.
2. Honorary Editor, Indian Forester, Debra Dun.	1	Government of India, Circular No. 15 F., dated 22nd 203—2, July 1897.
3. Director of the Botanical Gardens, Sydney, New South Wales.	1	Government of India, Circular No. 5 F., dated 12th 180—1, July 1900.
4. Charles H. Shlon, Esq., Inspector, Experiment Stations, University of California, Berkeley, California.	1	Government of India, Circular No. 15 F., dated 29th 253—2, October 1901.
5. Consul-General for Germany Calcutta	1 copy each of the Madras, Bombay, Bengal, United Provinces and Burma reports.	Letters to Local Governments Nos. 422—426 116—1, dated 15th April 1901.
6. Department of Commerce and Industry.	1	Government of India, Circular No. 6 F., dated 14th 112—1, April 1905.
7. Government of India, Department of Revenue and Agriculture for rest-room.	2	Government of India, Department of Revenue and Agriculture, Circulars Nos. 6—102—5 and 9—10—8 (General), dated the 22nd April and 6th June 1905.

App. XIII.

Expenditure on the collection and preparation of specimens.

APPENDIX XIII.

Expenditure on the collection and preparation of specimens of
Forest and other produce, etc.

Circular No. 23 F., dated Simla, the 24th September 1891.

From—SIR E. C. BUCK, Kt., Secretary to the Government of India,
REVENUE AND AGRICULTURAL DEPARTMENT,

To—Local Governments and Administrations.

I am directed to state that it has come to the notice of the Government of India that, owing to the absence of any definite ruling on the subject, correspondence is entailed as to how expenditure incurred by Forest Departments on the collection and preparation of specimens of forest and other produce, insects and other objects of natural history, intended for Forest Schools, Museums, Exhibitions, etc., should be charged. The Government of India accordingly direct that such expenditure should, unless otherwise ordered, be met from the sanctioned Forest Budget allotments under sub-head A IX B ("Miscellaneous—Other charges"), or, if necessary, by transfers to this from other sub-heads within the total Forest Budget grant of the year concerned.

Study of Forestry in Europe by Officers on furlough.

APP. XIV.

APPENDIX XIV.

Study of Forestry in Europe by Officers on furlough.

CIRCULAR No. 4 F.

Extract from the Proceedings of the Government of India in the Revenue and Agricultural Department (Forests),—dated Calcutta, the 13th February 1892.

READ—

Circular Resolution No. 20 F., dated 2nd September 1867, specifying the conditions under which Forest officers on leave in Europe may study Forestry.

RESOLUTION.—In view of the importance of maintaining in the Forest Departments of India a continuous knowledge of the Forest systems of Europe, and for the purpose of encouraging the study by their officers of Continental Forestry, the Government of India have, with the concurrence of Her Majesty's Secretary of State, decided that the privileges set forth in the rules appended to this Resolution may be granted, with their previous approval in each case, to selected officers of the Forest Departments when on furlough.

2. The improvement of State forests in India has depended, and will for some time continue to depend, in no small measure, on the adaptation to them of scientific principles borrowed from France and Germany. Under existing arrangements, candidates selected for the Indian Forest Service undergo a preliminary course of practical instruction, for a few weeks, in the forests of either France or Germany; but progress in Forestry is on the Continent so rapid that the knowledge which they acquire during their comparatively short tours, and at a time when their practical acquaintance with the subject is only commencing, is found to be insufficient for the needs of Forest Administration in India. It has therefore been determined to give facilities to officers who have proved, by the merit of their work in India, that they are capable of assimilating and turning to account useful knowledge to study Forestry on the Continent when absent from India on furlough. Such officers, if carefully selected, would, it is confidently anticipated by the Government of India, be enabled, both by their special capacity and their practical experience of what is required in India, to bring back with them and introduce into Indian Forest Administration the most important improvements of the Continental systems which may be applicable to this country, more especially in connection with the preparation and control of Working-Plans, in which exceptionally technical branch of Forestry the greatest advance has recently been made in the Forest Departments of the Continent.

APP. XIV.**Study of Forestry in Europe by Officers on furlough.**

Rules under which selected officers of the Forest Department in India may be authorised to study during furlough, at the public expense, forest operations on the Continent of Europe.*

I.—A Forest officer desirous of obtaining permission to study Forestry on the Continent, under these rules, must submit an application through the Conservator under whom he is serving, to the Local Government.

II.—The Local Government will forward the application to the Inspector-General of Forests, with the remarks of the Conservator and its own recommendation in the case.

III.—The Inspector-General of Forests will submit the application to the Government of India for orders.

IV.—The Government of India will require to be satisfied that the officer applying is likely to profit by the additional experience which he will gain by Continental study, and that he possesses a sufficient knowledge of the language of the country which it is proposed that he should visit.

V.—The application must reach the Government of India not less than four months before the date on which it is proposed to commence a Continental tour.

VI.—If the application is sanctioned, the officer should place himself in communication with the Inspector-General of Forests, under whose instructions the plan of study proposed will be arranged.

VII.—If an officer should be deputed direct from India to the Continental forests, he will receive his orders from the Government in India; but if he should proceed to England, it is advisable that he should report himself to the Revenue Secretary at the India Office, and it will rest with the Secretary of State to decide what localities are to be visited.

VIII.—The total period to be spent on deputation will not, as a rule, exceed six months; and an officer will not be allowed, save in very exceptional circumstances, to proceed to the Continent under these rules more than once. At the end of the period of deputation the officer selected will submit to the India Office a diary showing how his time has been spent, and a report which should indicate fully the nature of the operations studied, and which should also include suggestions as to the application of such operations to India. The Secretary of State will decide whether the diary and the report show that the time of the officer has been properly employed, and will determine accordingly for what period the daily allowance admissible under Rule IX may reasonably be granted.

IX.—Each officer will be paid, through the India Office, the cost of a first class return ticket or two single tickets in cases where a return ticket available for the period of deputation is not procurable between London and the place to which he may be initially deputed; or, if he should proceed to the forests without first coming to England, he will be paid his railway fare from the port of debarkation to the place to which he may be initially deputed and his fare from the latter place to London, provided that the aggregate amount does not exceed the sum to which he would have been entitled if he had proceeded from London. He will also, subject to the preceding rule, be granted a daily allowance of ten

* As appended to Circular No. 2 F., dated 18th January 1894.

Study of Forestry in Europe by Officers on furlough.

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shillings during the period of his deputation. Travelling allowance bills in full detail must be submitted to the Revenue Secretary at the India Office.

X.—The reports, notes, and drawings submitted by an officer may not, without the previous permission of the Government of India, be communicated to any professional journal or institution; and the Government of India will be at liberty to print, publish, or circulate them should they think fit to do so.

SUB-APPENDIX A.

Circular No. 4-F.—69-3, dated Simla, the 20th April 1903.

From—J. O. MILLER, Esq., C.S.I., Secretary to the Government of India,
DEPARTMENT OF REVENUE AND AGRICULTURE,
To—The Secretary to the Government of Madras, Revenue Department.

" " " " Bombay, " "
" " " " Bengal, " "
" Chief Secretary to the Government of the United Provinces.
" Revenue and Financial Secretary to the Government of the Punjab.
" Revenue Secretary to the Government of Burma.
" Honourable the Chief Commissioner of the Central Provinces.
" " " " Assam.
" " " " Coorg.
" " " " Ajmer.
" " " Resident at Hyderabad.
" " " Agent to the Governor General in Baluchistan.
" " " " and Chief Commissioner,
" " " " North-West Frontier Province.
" Superintendent of Port Blair.

As it appears from applications which have been received under the

Circular No. 4 F., dated 13th February 1892. Resolution No. 2 F., dated 18th January 1894.

rules for the encouragement of the study of Continental Forestry by Forest Officers, that the objects with and conditions under which facilities

for this purpose are granted are not clearly understood, I am directed to explain the principles on which such applications are dealt with.

2. A reference to the resolution of 13th February 1892, and the rules which accompanied it, will show that the object in view was, not the general improvement of a Forest Officer's knowledge of forestry, but that he should "bring back with him, and introduce into Indian forest administration the most important improvements of the Continental systems which may be applicable to this country." The intention was that the concession in question should be extended only to specially selected officers, that a specific problem should be chosen for inquiry in each case and that a definite plan of study should be laid down by the Inspector-General of Forests before the officer left India. It is probably true that no Forest Officer of intelligence could visit any of the Continental centres of forestry without bringing away something that would be of use to him. But it was not and is not, the intention of the Government of India that desultory touring of this nature should be performed at the public expense.

3. I am to request that Local Governments will give due weight to these considerations when applications under the rules are made to them in future for transmission to the Inspector-General of Forests.

APP. XV.

Construction or purchase of buildings and assessment of rents.

APPENDIX XV.

[Article 16 (i) of Code, 6th Edition.]

Rules relating to the construction or purchase of buildings for the residence of Government officials and to the assessment of rents.

Chapter X.—Public Buildings.

	Para.		Para.
GENERAL RULES	1041	RESIDENCES FOR GOVERNMENT	
PURCHASE AND SALE OF BUILDINGS	1055	OFFICIALS	1063
HIRE OF BUILDINGS	1058	RENT RULES FOR GOVERNMENT	
RENT OF BUILDINGS	1059	BUILDINGS USED AS RESIDENCES	1068
		USE OF GOVERNMENT BUILDINGS BY VOLUNTEERS	1079

General Rules.

- X. 1. 1041. All public buildings are classified as "Imperial" or "Provincial"; the rules given in this chapter apply to both classes.
1042. Every building constructed by the Executive Engineer will be provided with all necessary fixtures, including record-racks, shelves, punkhas, etc. The repair of these fixtures, punkhas, etc., when carried out by the Public Works Department, will be charged to the annual repair estimates of the buildings, but all petty repairs of doors and windows, including the replacement of broken glass, will be charged in the contingent bill of the officer occupying the buildings, except when required as part of a general repair.
- X. 2. 1043. The officer in charge of each building should make some person of his establishment answerable for its general condition, including the glass in each room, and fixtures; as also for keeping a watch on the attacks of white-ants, giving strict attention to the cleanliness of the interior, and neatness of the exterior, and surroundings, etc. Charges for such items may be made by the officer concerned in his contingent bill.
- X. 3. 1044. The Executive Engineer will not supply nor repair furniture screens, purdabs, or tatties; nor will he perform any of the duties specified above as devolving on the departmental officer in charge. Furniture for new offices may, however, be supplied by the Executive Engineer, and charged in his accounts, provided such furniture is specially ordered by the Local Government concerned to be included in the estimates of such offices. This exception does not apply to the case of furniture for travellers' rest-houses or staging bungalows, the charges for which must

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be dealt with in the manner laid down in para. 1967. In the case of circuit houses and Public Works inspection bungalows, the furniture should be supplied at the cost of the department concerned.

1045. In case of buildings and works borne on the returns of this department, the Executive Engineer will be held responsible that plans of such buildings are corrected from time to time, and the details furnished, on demand, to the Chief Engineer and the head of the department immediately concerned. X, 5.

1046. All buildings and monuments of historical or architectural interest should be carefully attended to as a matter of duty, and Executive and Superintending Engineers should keep Government fully informed as to their condition.—See also paras. 318 and 319. X, 6.

1047. Every public building in the charge of the department shall be marked and numbered in such manner as the Local Government may direct, to indicate its character, whether Imperial, Provincial or Local. The corresponding number will be entered in the registers kept in the offices of the Superintending and Executive Engineers.—See also chap. XX, as regards Military buildings. X, 7.

1048. Every public building shall be carefully examined at least once in each year by the Executive Engineer of the division, and also, if possible, by the Superintending Engineer and these officers shall note their remarks as to the general condition of the building on the next completion report of repairs which may pass through their hands. If circumstances require it, the report should be brought under the notice of the Local Government.—See also paras. 283 and 317. X, 8.

1049. As a theatre is peculiarly liable to fire, no Government building in which stores or other Government property are kept should be used for theatrical purposes. X, 9.

1050. Insurances of Government buildings are not to be effected. X, 10.

1051. The rules for the care and use of Government cemeteries throughout India, except those in the presidency town of the Diocese of Calcutta, are given in Appendix 10. X, 11.

1052. The rules for regulating the supply of furniture and the grant of furniture allowances for the official residences of Lieutenant-Governors, Chief Commissioners in British India, Residents of the first class and Agents to the Governor-General, as laid down in Home Department Resolution No. 490-99, dated 1st March 1904, are reproduced in Appendix II. The transactions will be accounted for in the Civil Department. The rules applicable in the case of certain Political Officers for whom furniture funds are still maintained in the Public Works Department are also given in Appendix II. X, 12.

1053. The duties of the Executive Engineer in connection with the repair, etc., of the furniture are detailed in paragraph 7 (2) of the resolution referred to in paragraph 1052. X, 13.

1054. Municipal taxes on Public Works buildings other than Military (see chap. XX), or State Railway buildings, or buildings occupied X, 14.

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as residences, are payable by the department occupying them, and are debitable to that department. In the case of buildings occupied as residences such taxes should be paid by the tenant during the term of his occupancy if this is the local rule or custom, even though he be entitled to quarters rent free. If by local rule or custom the tax is chargeable to the owner it will be payable by Government and will be ordinarily adjusted as part of the cost of maintenance. (See para. 1068, rule I, clause (e) (ii)). The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the building and, on the Executive Engineer concerned recording his acceptance, the payment will be arranged for by the department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary municipal law, and recourse should not ordinarily be had to the special provisions of Act XI of 1881. In the case of State Railway buildings, such taxes will be borne by the Railway. No Municipal taxes are leviable on public buildings situated in cantonments.

NOTE 1.—In any case in which a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department.

NOTE 2.—Recourse to the special provision of Act XI of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax, e.g., when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

Purchase and sale of buildings.

X, 18. 1055. No building may be purchased for public purposes without the sanction of the Local Government, to whom a survey and valuation report by the Executive Engineer of the division will in all cases be submitted.—See also para. 1063.

X, 19. 1056. The provision of funds for such cases of purchase will be met in the same way as for Original Works.

X, 20. 1057. No permanent public building constructed from Imperial funds, the book value of which exceeds Rs1,000 can be sold or dismantled without the sanction, previously obtained, of the Government of India.

Permanent public buildings constructed from Imperial funds, of which the book value is less than Rs1,000, and all public buildings, whatever their book value, constructed from Provincial funds may be sold or dismantled under the orders of the Local Government.

Temporary buildings erected during the construction of a work may, under the sanction, previously obtained, of the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served. It is the

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duty of the Executive Engineer to report when, in his opinion, any building or other property of Government in his charge ought to be sold or dismantled.

This rule does not apply to military buildings regarding which see chap. XX, para. 112.

NOTE.—The rules for the sale or dismantlement of buildings on open State Railways are laid down in Public Works Department Code, Volume IV, Chapter III, para. 286A.

Hire of buildings.

1058. Excepting in the case of buildings required for the accommodation of troops, etc. (see chap. XX) and for buildings required for the use of the department, Executive Engineers shall in no case disburse the rent of hired premises unless ordered to do so by the Local Government concerned. X, 21.

Rent of buildings.

1059. It is the duty of the Executive Engineer to endeavour to get tenants for public buildings not immediately required for Government use. They should generally be let from month to month, but a lease may be given with the Chief Engineer's sanction. A clause in the agreement should be added when necessary to enable the Executive Engineer to terminate the lease at short notice in case the building is required by Government. X, 22.

1060. Public buildings let to private individuals shall not be altered or enlarged at Government expense to suit the tenant, and persons occupying public buildings on rent are prohibited from making any alterations, even at their own expense, unless with the express concurrence of the Executive Engineer. The fact of any additions or alterations being made by the tenant confers no right of ownership on him, nor can the fact of the occupant having made additions or alterations at his own expense be considered as giving him any claim to a set-off against, or diminution of, rent. These conditions should be entered in the agreement or lease. X, 23.

1061. No public building under charge of the Executive Engineer may be occupied as a private residence without his consent, unless under the orders of his departmental superiors, or of the Local Government. X, 24.

1062. On no account is any church, chapel, mosque, temple, tomb, or other building devoted to religious uses to be occupied as a dwelling-house, or for any other purpose, without the consent of the persons interested, and the sanction of the principal Civil or Political authority on the spot.—See also para. 958. X, 25.

Residences for Government Officials.

1063. No houses should be built or purchased by Local Governments as residences for public servants, except in the following cases :— X, 15.

- (i) When it is the recognized duty or established custom of the Government to provide quarters at Government expense ;

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- (ii) When it is necessary on public grounds for the officer to reside on, or close to, the premises in which his duties have to be performed, such as a jail, a police thannah, a school, a factory, a mint, etc.
- (iii) When it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, e.g., buildings along lines of roads, railways or canals, for the housing of officials employed on their construction or maintenance.
- (iv) When it is shown to the satisfaction of the Local Government that suitable house accommodation for officers whose appointments are permanent in respect of locality is not available in a civil station or cantonment already in existence, or is available only under circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors; provided that the cost of constructing or purchasing the building if chargeable to Imperial funds, shall not exceed Rs.10,000, exclusive of charges on account of Establishment and Tools and Plant.

X, 16. 1064. Proposals to construct or purchase residences for officials in all cases which are not provided for in para. 1063, or in which the Local Governments have doubts as to the operation of that paragraph, should be submitted to the Government of India for orders.

1065. Before sanctioning or recommending proposals for the construction or purchase of a residence for a Government official, the Local Government should consider whether the requisite accommodation cannot be more conveniently provided by taking an existing building on lease for such a term and on such conditions as may be appropriate. No such lease should be entered into without the express sanction of the Local Government, which must be accorded subject to the condition that the present and future incumbents of the appointment held by the official for whose accommodation the building is leased shall be required during the term of the lease to occupy the house and to pay such rent as may be prescribed under the rules in para. 1068.

X, 17. 1066. The following are the rules in connection with the construction or purchase of residences for Government officials:—

- I.—When a house has to be built or purchased for the occupation of a Government official, its cost, which in the case of a house to be purchased will include the purchase money and any expenditure required to adapt the building to residential purposes, should be so regulated that the rental, calculated under the rules in para. 1068, will not ordinarily exceed 8 per cent. of the salary and local allowance, if any, of the official who will usually occupy it.
- II.—Any Local Government or Administration wishing to build or purchase a house, with regard to which the condition of rule I as to rent cannot be fulfilled, must, irrespective of the fund from which the cost of the building is met, obtain the special sanction of the Government of India before construction is commenced, or the purchase concluded.
- III.—Sanctions accorded by the Supreme Government or by Local Governments and Administrations, as the case may be, to the construction or purchase of houses as residences for Government officials not entitled to be provided with rent-free quarters are, in all cases, subject to the conditions that the present and future incumbents of the appointments are required to pay such rent as may be prescribed under the rules in para. 1068.

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IV.—As regards subsequent outlay on additions to or improvements of residential buildings, the cost of which is properly chargeable to the Capital account of the buildings concerned, sanction may be accorded by the Local Government or Administration, except in cases where the Capital cost is beyond the limit provided in rule I and where the amount involved is in excess of Rs 200, in which circumstances the sanction of the Government of India will be necessary.

1067. The incumbent, whether permanent or temporary, of an appointment for whose benefit a house has been constructed or purchased or leased by Government under the conditions specified in para. 1065 and in rule III, para. 1066 will be held responsible for the prescribed rent during his tenure of the appointment.

Local Governments or Administrations may sanction exceptions to this rule in the following cases :—

- (a) when an officer is acting in such an appointment, but is discharging the duties thereof in addition to those of his substantive appointment and already pays rent for a house ;
- (b) when he has been promoted or transferred to the appointment in the same station and it is not considered necessary that he should change his residence ;
- (c) when a native officer succeeds to, or officiates in, an appointment, the residence appertaining to which has been constructed to suit the requirements of a European ;

Rent rules for Government buildings used as residences.

1068. For the purpose of the following rules Government buildings intended for occupation as residences by Government officials and others will be divided into two classes :—

CLASS I.—Buildings from the rentals of which an adequate return is expected on the capital cost, that is, buildings which will ordinarily be occupied by tenants whose rents will be fixed in accordance with the following Rules I and II.

CLASS II.—Buildings from the rentals of which an adequate return on the capital cost is not expected, that is, buildings which will ordinarily be occupied by officials who are entitled to accommodation rent-free, or at reduced rents, the amounts of which are determined otherwise than in accordance with the following Rules I and II.

NOTE.—The fact that a building of Class I is occasionally occupied by a tenant who is entitled to accommodation rent free, or at reduced rents, will not justify its removal from Class I to Class II, and, *vice versa*, a building in Class II should not be transferred to Class I whenever it is occupied by a tenant who may be required to pay rent in accordance with the following Rules I and II. Buildings should be transferred from one class to the other only when there is a permanent change in the conditions under which they will ordinarily be rented. Transfers should be made only under the orders of the Local Government or Administration and Managers of State Railways, and should have effect in all cases from the commencement of a financial year.

Basis of assessment for buildings in Class I.

I.—The rent for each building in Class I will be fixed by the Local Government or Administration subject to the following conditions :—

- (a) The aggregate of the full annual rentals fixed for all buildings in this class shall not be less than a sum

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which will cover interest at $3\frac{1}{2}$ per cent. on the capital cost of the buildings which belong to Government, *plus* the estimated average annual charges for maintenance and repairs, with which should be included the amounts annually payable to the lessors of all buildings held on lease.

Note.—Managers of State Railways are empowered to sanction deviations from the above conditions in cases where they consider it desirable.

- (b) The rent charged for any building occupied by a Government official shall not exceed 10 per cent. on the salary and local allowance of the officer in actual occupation; but in the case of an officer drawing presidency house-rent, the Government allowance shall be deducted from the amount assessed as rent for the quarters occupied, prior to the application of the limit of 10 per cent. on pay and allowance other than house allowance. For example, an Executive Engineer, 2nd grade, occupying public quarters at Calcutta, the rent of which, as assessed under these rules, is ₹165, would be charged as rent, the amount of his house allowance of ₹45, *plus* 10 per cent. on ₹950 (pay and presidency allowance), or ₹140 in all.
- (c) For the purpose of this rule the capital cost of a building shall, unless specially reduced under clause (g), be taken as the cost of the building and its site, without addition of any percentages on account of Establishment or Tools and Plant. If the house was constructed on land purchased by Government, the value of the site will be the price paid for it by Government, if this can be ascertained; if not, it will be the value at the time that these rules are first applied. If the house was built on land the property of Government, the actual outlay incurred by the State on such land should be included in the capital cost of the building, for the purpose of assessing rent; but if no such outlay has been incurred, the value of the site should not be included in the capital cost of the building.
- (d) In the case of houses purchased by Government, the capital cost will be the price actually paid for the property together with the amount of the works outlay incurred by Government in altering,

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restoring or improving the building. When there is no record of the actual price paid by Government for any building, its present value should be estimated by the Executive Engineer of the division and approved by the Superintending Engineer, and this estimate should be taken as the capital cost.

- (e) The average annual cost of maintenance and repairs will consist of two parts, special and ordinary charges.

(i) Special charges will be those incurred in the renewal of floors or roofs, or on other special repairs or replacements occurring at long intervals. Provision for such charges should be made in the form of a percentage on the capital cost of each building, which will vary for different classes of buildings, and will, in the first instance, be fixed for each class by the Chief Engineer.

NOTE.—The cost of replacements or additions which really represent an increase in the value of a building, will, to the extent of such increase, be chargeable to the capital cost of the building, the balance only being chargeable to special repairs.

(ii) Ordinary charges will include the cost of ordinary annual repairs, together with a proportional share of the expenditure that may be required quadrennially or at other short intervals. The amount of these charges will be estimated by the Executive Engineer of the division and approved by the Superintending Engineer. In the case of houses held on lease, the ordinary charges will also include the amounts payable annually to the lessors, and in the case of houses in respect of which Government is liable to pay municipal taxes assessable on owners, the amount of such taxes. Municipal taxes which by local rule or custom are levied on the occupant will be payable by the occupant under para. 1054, in addition to the rent payable to Government under these rules.

In estimating the average annual charges for maintenance, no percentages will be added on account of Establishment or Tools and Plant.

NOTE.—The estimated annual cost of maintenance of buildings will be subject to reconsideration when necessary—See para. 1926.

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- (f) When a building is occupied partly as a residence, and partly as an office for which no rent is paid, the capital value of the portion occupied as a residence should be separately estimated, for the purpose of this rule. The cost of maintenance of the residential portion should also be separately estimated and accounted for.
- (g) When the capital cost of a building, as defined in clauses (c) and (d), is in the opinion of the Local Government greatly in excess of its real value, so as to involve the assessment of a rental far above the value of the accommodation provided, application may be made to the Government of India for sanction to write off a portion of the capital cost. When such applications are submitted, they should be accompanied by a statement giving the information required by Rule VII and the reason for the excessive cost should, as far as possible, be explained.
- (h) Renewals of a building necessitated by the occurrence of fire, flood, earthquake, or other calamity will be chargeable to the capital cost, but on completion the Local Government or Administration should decide what amount should be written off the original capital cost, and report the decision and the reasons for it to the Government of India.
- (i) All buildings of Class I under a Local Government or Administration may be kept on a single list for the purpose of this rule, or there may be separate lists for each circle of superintendence, as may be more convenient, and Local Governments of Administrations may delegate the power of fixing rents under this rule to the Chief Engineer or the Superintending Engineer as the case may be. Separate lists are not, however, required for buildings the rent proceeds of which are creditable to different services.

Remission or reduction of rents for buildings in Class I.

II.—Local Governments and Administrations and Managers of State Railways are authorised to sanction a reduction or remission of the rents otherwise chargeable under Rule I.

- (a) When a building in Class I is occupied by an official who under a special or general order of the Government of India is entitled to accommodation rent-free, or at rents assessed otherwise than as provided in Rule I, the rent of the building may be remitted,

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or reduced to the amount prescribed by rule for the official concerned, as the case may be.

- (b) Remissions of rents due for the occupation of Government buildings may be sanctioned when the building is rendered uninhabitable by reason of extensive repairs being in progress, or from any other cause, provided that if the occupier finds that the house has become uninhabitable from any cause, he shall at once report the matter to the Executive Engineer in charge of the building, who will immediately inspect it and forward a report on the subject to the Superintending Engineer, who will take such steps in the matter as he considers necessary, reporting his action to the Local Government, who will then decide whether remission of rent is to be allowed, and, if so, whether partial or total. No remission of rent can be allowed for any period anterior to the date on which the occupier reported to the Executive Engineer that the house was uninhabitable, whether he left it before then or not.
- (c) At stations where, owing to excess of accommodation or to other special circumstances, rents must unavoidably be assessed with reference solely to prevailing rates, special assessments may be made by the Local Government, except in the case of buildings which have been constructed, purchased or leased as residences for officers holding particular appointments, and which are occupied by the incumbents of such appointments. In the case of such buildings reduced assessments can be made only with the sanction of the Government of India, as provided in rule I (g).

Rents for buildings in Class II.

III.—No officers of the Government are allowed residences free of rent, unless under the sanction of some general regulation or order of Government:—

X, 26.

- (a) When a building in Class II is occupied by any person who is not entitled to quarters rent-free, or at a rent fixed otherwise than in accordance with rules I and II, the rent to be paid shall be fixed by the Local Government in general accordance with these rules, that is, on the basis that the full annual rental of such buildings shall cover interest at 4 per cent. on the capital cost and the amount of the estimated average annual charges.

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1068—*contd.*

- (b) When buildings in Class II are occupied by officials who are entitled to accommodation at rents fixed otherwise than in accordance with rules I and II, Local Governments or Administrations may sanction reductions of the rents prescribed in the circumstances contemplated in Rule II (b).
- (c) When a public functionary, not entitled to free quarters, occupies a portion of his public office as a dwelling, the Executive Engineer shall be authorized to claim rent calculated under Rule I (f).

Special cases in which rents may be assessed otherwise than under Rules I and II.

IV.—In the case of Government servants drawing not more than R100 a month, who for the convenience of their work, are practically compelled to occupy certain houses, Local Governments and Administrations are authorized to determine the rents to be paid, subject to the following restrictions :—

- (a) When the salaries drawn do not exceed R50 a month, any rent considered suitable may be charged, or rent may be entirely remitted, according to the circumstances of each case.
- (b) When the salaries exceed R50, but do not exceed R100, a month, and where rents are not already charged under any special rule of the Government of India any rent considered suitable may be charged, subject to a minimum of 5 per cent. on the salary and local allowance of the occupant of the house, provided that the amount charged shall not exceed the rental of the building occupied, if assessed in accordance with rules I and II.

V.—All Police officers of rank lower than that of Assistant District Superintendent of Police, or probationary Assistant District Superintendent of Police, may be provided with free quarters in Police lines, stations, etc., at the discretion of Local Governments and Administrations. When quarters are not available in the Police lines, etc., other suitable quarters may be provided.

VA.—When railway buildings are provided for the accommodation of employees of the Postal and Police Departments, the rent, which is chargeable to those Departments, should be assessed at the rate of $7\frac{1}{2}$ per cent. on the Capital cost of the buildings *excluding* the estimated value of the

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land occupied. This rent will cover all charges for maintenance which will be undertaken by the railway. It will rest with the Postal and Police Departments to recover rent from employees concerned in accordance with the rules in force in those Departments.

General.

VI.—Local Governments and Administrations must, irrespective of the fund from which the cost of the building was met, obtain the special sanction of the Government of India if they desire to assess, reduce, or remit, the rent of a Government building otherwise than in accordance with the foregoing rules.

VII.—All applications for sanction to reduce the rents of Government buildings occupied as residences, below the amounts which should be charged under these rules must be accompanied by a tabular form in which will be shown the undermentioned particulars :—

- (1) Value of building and site.
- (2) Average annual charges for maintenance, (i) Special, and (ii) Ordinary.
- (3) Rent according to rules.
- (4) Proportion of total area occupied by office (if any).
- (5) Deduction on account of office rent (if any).
- (6) Rent that should be paid by occupant.
- (7) Rent that is proposed.
- (8) Average salary of occupant.
- (9) Market-rate for similar accommodation in the same station (to be given as far as practicable).
- (10) Average rent chargeable under these rules for other Government buildings, with, as nearly as may be, similar accommodation (to be given as far as practicable).

VIII.—In all cases in which it is proposed to exempt an officer from the payment of rent, the undermentioned particulars should invariably accompany the application :—

- (a) Actual or estimated value of the house and site.
- (b) Rent chargeable under the rules.
- (c) Salary (including allowances) of officials recommended for the grant of free quarters.
- (d) Date from which it is proposed to grant the privilege of free quarters.
- (e) Specific grounds on which the concession is recommended.

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1068—*concl'd.*

IX.—Whenever houses are occupied free of rent, or at reduced rents by any Government officials, the authority under which the exemption or reduction is made should, in every case, be communicated to the Examiner of Accounts, in order that he may enter it in the Capital and Revenue accounts of quarters prescribed in para. 1926.

X.—When under rule IX a house is occupied free of rent or at a reduced rent by a Government official, and any specific sanction of the Government of India can be quoted for the existing practice, no alteration in the rent that has hitherto been charged should be made. As, however, there may probably be cases in which the grant of free quarters or reduced rents is no longer necessary, Local Governments and Administrations should, in such cases, assess rents under these rules, and, when necessary, transfer the building from Class II to Class I.

XI.—General orders of the Government of India, exempting any particular class of officers in a province from the payment of house-rent, cover specific cases in such class in the province concerned, unless there is something exceptional to render a reference to the Government of India necessary.

X, 27. XII.—The practice of allowing public officers and others to occupy Government buildings rent-free, on condition of keeping them in repair, is prohibited. A rent fixed with reference to the value of the property shall in all cases be demanded, and the repairs shall be made by the agency of the department.

NOTE.—This rule is not intended to prevent Local Governments from exercising their discretion in regard to the transfer of Government buildings (which, though not immediately required for Government purposes, it is not considered desirable to dismantle) to local bodies on terms which will ensure the building being kept in proper repair and secure the right of re-entry after reasonable notice.

Rent recoverable from private persons.

X, 28. XIII.—When any Government building is, under proper authority, let to a private person, rent shall be regularly recovered for the same at the rates prevailing in the locality for similar accommodation belonging to private owners; but, without the special permission of the Local Government, the rents charged for the buildings thus let in any station shall not be less than would result from the application to them of rule I (a).

Construction or purchase of buildings and assessment of rents.

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1069. When private buildings are under proper authority, hired for the accommodation of Government officials, the charge for rent shall be subject to the maximum laid down in para. 1068, rule 1 (b). X, 29.

1070. The rules in paras. 1068 and 1069 are applicable to officers and subordinates in military employ (including officers of the Military Works Service and of His Majesty's Indian Marine) when such officers do not pay rent either on the special scales mentioned in Chapter XX, paras. 147 and 151, or in accordance with any other special rulings of the Government of India regarding the assessments of rents in particular localities or for specified buildings; but the actual rent charged to these officers and subordinates will be subject to the maxima of their respective ranks, which are laid down in Chapter XX, paras. 147 and 167. X, 30.

NOTE.—In no case should the rent charged for a Government building occupied as quarters by a Government official exceed the full rent calculated under para. 1068 (1) (a) to (i). X, 30A.

1071. The rules in paras. 1068 and 1069 are not applicable to members of the Subordinate Revenue staff of State Railways. X, 31.

The rules for the assessment of rent of quarters for the Subordinate Revenue Establishment of State Railways are those laid down in Public Works Department Code, Volume IV, Chapter III, para. 213 *et seq.*

In cases where Managers of State Railways exercise the powers of a Local Government under the rules in this Chapter, all sanctions accorded by them should be recorded in the Minutes of Official Meetings. X, 32.

1072. Members of the Upper Subordinate establishment and Temporary Subordinates drawing the same salaries as Permanent Subordinates, when they occupy public buildings as quarters, shall pay rent calculated in accordance with the rules in para. 1068—1 (a) to (i) subject to the following maxima :—

	R
Supervisors, 1st grade	15
„ 2nd „	10
Overseers, 1st „	7
„ 2nd and 3rd grades	6

Other officers of the Department occupying public buildings shall pay rent in accordance with rules under para. 1068.

1073. The following are the rules for the recovery of rents from officers occupying public quarters at presidency towns :—

I.—Military and Medical officers and Warrant officers in civil employ, when entitled to presidency house-rent, shall, if residing in any building the property of Government, forfeit presidency house-rent allowance, and shall also pay house-rent on the scale laid down

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Construction or purchase of buildings and assessment of rents.

1073—*contd.*

in Chapter XX, paras. 147 and 167, Medical officers being charged according to their relative rank.

NOTE.—This rule does not apply to officers of the Public Works Department.

II.—Civil officers (including Chaplains) and all officers and subordinates in the Public Works Department, except Supervisors and Overseers, when entitled to presidency house-rent, shall, if residing in any building the property of Government, draw presidency house-rent and pay rent to be fixed in each case by the Superintending Engineer of the circle, on the principle laid down in para. 1068. If the quarters are not the property of Government, but rented by it, the rent to be recovered from the officers shall be the actual rent if the officer occupies the whole house, or a fair share, to be determined by the Superintending Engineer, if he occupies a part.

III.—Supervisors and Overseers stationed at a presidency town and supplied with quarters by the State, forfeit presidency house-rent, and pay rent on the scale fixed in para. 1072.

IV.—If the rent payable by an officer under rule (II) is less than the amount of presidency house rent allowance to which he is entitled, he shall draw only so much of the house-rent allowance as is equal to the rent payable by him.

V.—Officers who are supplied with public quarters and compelled to live in them for special reasons, such as Resident Physicians and Surgeons of hospitals, are exempted from the operation of these rules so far as they relate to the payment of rent for the occupation of such quarters.

VI.—These rules do not apply to Military officers in Military employ.

X, 33. 1074. A monthly return of public buildings let and available for hire will be submitted by Executive Engineers with their monthly accounts in Form No. 32Y as a schedule in support of the entry of rents realized in the monthly register of revenue (Form No. 32H).

X, 34. 1075. The return must notice every case of a public officer occupying a portion of his office, or of any public building, as a residence. In all cases the names of the buildings, let and available for hire, should be printed in, leaving space for the entry of additional buildings.

X, 35. 1076. The buildings hired by Government for the occupation of officers for which rent is recovered, should be entered in the return of buildings as if they were the property of Government, but with a note that they are hired.

Construction or purchase of buildings and assessment of rents.

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1077. The entries in the return should be arranged so as to show the Imperial buildings distinct from the Provincial buildings. X, 36.

1078. The rules relating to the grant of advances for house building are given in Appendix 16. X, 37.

Use of Government buildings by Volunteers.

1079. The following principles should be observed in dealing with questions regarding the conditions on which volunteers should be allowed the use of buildings, the property of the State :— X, 38.

- I.—If buildings are likely to be required again by the State they should be retained in Military Works or Provincial Public Works charge, and be repaired at the cost of Government, the volunteers being charged rent for the accommodation. Any alterations or additions required by the volunteers should be carried out at the expense of the State, and considered in fixing the rent.
- II.—When the buildings are no longer required by the Government of India, or the Local Government, and when there is no probability of letting them to advantage, they may, with the approval of the Government of India or Local Government concerned, be handed over altogether to the volunteers free of charge. The volunteers should then keep them in repair, and may alter or adapt them as they think fit, the cost being met from their own funds. The site would remain the property of the State and a small ground rent may be charged.
- III.—If the buildings should in any circumstances be resumed, Government would compensate the volunteers for any expenditure they might have incurred in altering or adding to the buildings, but not for outlay on repairs.
- IV.—In the case of a volunteer corps ceasing to exist, buildings handed over to them free of charge would revert to Government.
- V.—Except in regard to buildings under Imperial control the sanction of the Government of India is not required for action taken by Local Governments under the above rules.

1080. The arrangements, made with the concurrence of the Government of India, under which volunteers are allowed to occupy buildings on condition of keeping them in repair, or to make additions and alterations to buildings on which Government retain a lien, need not be disturbed. X, 39.

APPENDIX XVI.

[Article 109 (ii) of Code, 6th Edition.]

Grants of timber and other forest-produce from State forests for the construction of works of public utility.

Circular No. 8 F., dated Simla, the 21st May 1895.

From—DENZIL IBBOTSON, Esq., C.S., Offg. Secretary to the Government of India, DEPARTMENT OF REVENUE AND AGRICULTURE,

To—Local Governments and Administrations.

There have recently been referred, for the orders of the Government of India, several proposals to grant timber from State forests, either free or at favourable rates, for the construction of works of public utility. In disposing of such proposals, each case must necessarily be dealt with on its merits. But the Government of India think that it will be convenient to indicate the general principles in accordance with which these merits will be weighed, and with reference to which such proposals should be framed. I am directed, therefore, to communicate, for information and guidance, the following observations and orders.

2. When a grant of the nature under discussion is proposed as one of the terms of a concession, the first question that arises is whether the proposals of which the grant forms a portion are or are not unnecessarily liberal. In order to assist the Government of India in deciding this question, the approximate money value of the proposed grant should invariably be stated. The Government of India are inclined to think that such grants have, in some instances, been proposed without sufficient consideration. Large timber requires a long period for its production; its cost to Government and its selling value are considerable; and it should not be readily surrendered on any large scale.

When the above question has been decided, there remains the further question whether it is advisable that a portion of the concession should take the form of a gift by the Forest Department of what is worth money to them. And this question arises in those cases also in which the work is to be constructed by Government.

4. In the Resolution of the Government of India in the Department of Finance and Commerce, No. 4145,* dated 28th July 1888, it is laid down that the Forest Department is to be considered as one of the *quasi-commercial* Departments which are to be remunerated for services rendered and for produce supplied; and, in pursuance of this principle,

* Reproduced from Article 95 of the Civil Account Code—*vide* Appendix X of the Forest Code, 6th Edition.

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it has been held that it is ordinarily debarred from making free grants even to other Departments of Government. When, therefore, the Forest Department will not benefit by the work that is to be constructed, no grant is ordinarily admissible.

5. But when, as is often the case, the work in question will be of real assistance in the development of forest revenue, by affording a new or improved exit for produce or means of placing it on the market, there appears to be nothing in the *quasi*-commercial basis of the Department which need prevent its contributing to the construction of the work (such contribution being duly taken into account in settling the terms) in such manner as may be most convenient to both parties.

6. When once the terms of a concession have been sanctioned by Government and accepted by the concessionaire, no grant can be sanctioned without a full equivalent, as that would be a modification of the terms of the contract against the interests of Government.

7. In cases, however, where a special grant of timber free or at favourable rates is not admissible under the principles thus laid down, it does not always follow that Government should take advantage of the necessities of the case to exact for their timber growing on the spot the highest rate which it would cost the constructors of the work to bring wood from the nearest private source of supply. In the case of railways, tramways, and the like, which, even though they may be of no immediate use to the Forest Department, develop the country and benefit the public a reasonable liberality may fairly be exercised. In such cases the timber standing on the land which is made over to the constructors may always be sold to them at favourable rates, or, if its value is insignificant, be given to them altogether. And such additional timber as may be required for purposes of construction should be sold to them at rates which represent a fair and reasonable mean between the value of the timber as it stood before the commencement of the work increased the local demand for it and the high price which they might be prepared to pay, rather than be compelled to bring their supply from a considerable distance.

8. The existing rules which regulate the free grant of forest-produce will be found in section* 107 of the Forest Code. The Government of India have, however, decided to extend the discretion therein allowed to Local Governments, and the section will be recast in the form appended to this letter. The grants dealt with in this section are special grants for specific purposes. Those general forest concessions in favour of villagers, agriculturists, and the like, which have recently formed the subject of a Resolution† in this Department, are beyond the scope of the present communication.

Nos. 545—547 F.

Copy forwarded, for information, to the Finance and Public Works Departments and to the Inspector-General of Forests.

* Article 109, 6th Edition.

† Circular No. 22 F., dated 19th October 1894. (Forest Code, 6th Edition, Appendix XVII.)

*Forest Code, Section 107, *4th Edition.*

For the first paragraph substitute the following:—

“Special grants of timber or other forest-produce, free or at favourable rates, for specific purposes, require the sanction of the Government of India if they exceed the following values:—

- (1) For the construction of large works of public utility, such as railways, tramways, and the like—Rs.5,000.
- (2) To village communities, public bodies, Departments of Government, or sections of the community in their collective capacity—Rs.1,000.
- (3) In other cases—Rs.500.

“Within these limits, and subject to the principles laid down in Circular No. 8 F., dated 21st May 1895 (Appendix XVI), such grants may be sanctioned by the Local Government; but all concessions of whatever value made under (1) for the construction of railways or tramways must be reported at once to the Government of India. The Local Government may delegate to the Conservator the power of sanction (subject to the above limits) up to the value of Rs.1,000 in any one case.”

SUB-APPENDIX A.

Circular No. 7 F., dated Simla, the 20th May 1903.

From—J. O. MILLER, Esq., C.S.I., Secretary to the Government of India,
DEPARTMENT OF REVENUE AND AGRICULTURE.

To—The Secretary to the Government of Madras, Revenue Department.

“	“	“	“	“	Bombay,	“	“
“	“	“	“	“	Bengal,	“	“
“	“	“	“	“	Chief Secretary to the Government of the United Provinces.	“	“
“	“	“	“	“	Revenue and Financial Secretary to the Government of the Punjab.	“	“
“	“	“	“	“	Revenue Secretary to the Government of Burma.	“	“
“	“	“	“	“	Honourable the Chief Commissioner of the Central Provinces.	“	“
“	“	“	“	“	Assam.	“	“
“	“	“	“	“	Coorg.	“	“
“	“	“	“	“	Ajmer.	“	“
“	“	“	“	“	Resident at Hyderabad.	“	“
“	“	“	“	“	Agent to the Governor General in Baluchistan.	“	“
“	“	“	“	“	and Chief Commissioner, North-West Frontier Province,	“	“
“	“	“	“	“	Superintendent of Port Blair.	“	“

I am directed to invite attention to para. 7 of Circular No. 8 F., dated 21st May 1895, which deals with the supply of timber and other produce from State forests for works of public utility.

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2. The Government of India recognize that much has been done in recent years by the Forest Department to develop a market for its produce, and to endeavour to meet the demand created by the extension of railways and by works of private enterprise. But cases have occurred in which railways have been unable to utilize timber which was available in the Government forests through or near which they passed, and in one particular instance it has been ascertained that the sleepers were actually imported from a distant part of India and from Australia, though suitable timber existed in Government forests immediately adjacent to the railway. In view of these facts, it seems desirable to invite attention to the principles which should guide the Forest Department in such matters, in order to prevent the recurrence of similar cases.

3. The orders of 1895 refer to construction only; and relate only to the forests adjoining railways in course of construction. Their guiding principle is that, in the case of timber required for works which will develop the country and benefit the public, the price charged by the Forest Department should be a reasonable mean between the local value of the timber as it stood before the commencement of the work increased the local demand, and the price which the railway would have to pay to obtain it elsewhere. The future value of the timber is to be expressly excluded from consideration. Interpreted with the reasonable liberality which was enjoined, the principle enunciated is a fair one. But the cases indicated in the preceding paragraph shew that its meaning has been imperfectly apprehended, one of the results being a loss of business to the Forest Department.

4. But apart from the special case of construction, and in the case of ordinary sales where it is permissible for Forest officers to take the future value of the timber into consideration, it seems desirable to point out that its value is to be estimated, not at what it has cost to produce but by the price it will command either at the time or in the immediate future, since whatever an article may have cost, it is worth no more than it will fetch in the market. And it has further to be remembered that timber is perishable, so that sale at a low price is preferable to letting the wood perish in hopes of a future higher price; and that timber is reproducible, so that nothing but the certainty of good prices in the immediate future would justify the holding over of unsold timber in preference to the acceptance of lower rates.

5. It may not always be possible for the Forest Department to compete in the open market with private sellers, such, for instance, as the owners of private zamindari forests, who have no regard to the future of their forests and who look only to immediate profits. In such cases competition is often impossible as long as the private supply of timber holds out. But such cases are exceptional; and the general principle to be borne in mind is that it is as much the duty of the Forest officer to dispose of his produce as it is to produce it. It does not follow, because a certain price has been obtained for part of the

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stock, that the disposal of the remainder at a lower price is necessarily undesirable. If the entire supply which is available can be sold at the higher price within a reasonably short interval, it is of course right to defer sale; but unless this is the case, sale at a lower price is desirable in order to secure the disposal of the stock, provided only that the price is remunerative. And in determining that question the cost of the normal forest establishment, which must in any case be maintained, should not be taken into account. If the cost of the establishment actually utilized for the extraction of the produce is covered, any further receipts for timber or other produce which would otherwise be unsaleable are to be counted as profits.

6. In conclusion it may be pointed out, in connection with the supply of timber to Railway Companies, that it is unnecessary and probably undesirable for the Forest Department to undertake departmental operations when sleepers are obtainable from contractors who fell and convert them in the forest. But in such cases much may be done by the Forest Department to assist other Government Departments by bringing these men into touch with the railway and other purchasers of produce with the view of supplying their demands. It should not be forgotten that the fact that a Department is managed on commercial lines does not relieve its officers from the duty of assisting other Government Departments, and other undertakings for the development of the country which are being conducted under the sanction of Government, in every way that is consistent with their duty to their own Department.

Nos. 543—545 F.

Copy forwarded, for information, to the ^{Public Works} Finance Department and to the Inspector-General of Forests.

APPENDIX-XVII.

[Article 84 (iii) of Code, 6th Edition.]

Forest Policy.

Circular No. 22 F., dated 19th October 1894.

READ—

Circular Resolution of this Department, No. 17—105 A., dated 15th July 1891.

Chapters VIII and IX of Dr. Volcker's Report on the Improvement of Indian Agriculture.

Review of Forest Administration in British India for 1892-93 by the Inspector-General of Forests.

RESOLUTION.—In Chapter VIII of his report on the improvement of Indian Agriculture, Dr. Volcker dwells at length upon the importance of so directing the policy of the Forest Department that it shall serve agricultural interests more directly than at present; and in his Review of Forest Administration for 1892-93 the Inspector-General of Forests discusses in some detail the principles which should underlie the management of State forests in British India. While agreeing, generally, with the principles thus enunciated by the Inspector-General of Forests, the Government of India think that it will be convenient to state here the general policy which they desire should be followed in this matter; more especially as they are of opinion that an imperfect apprehension of that policy has, in some recent instances, been manifested.

2. The sole object with which State forests are administered is the public benefit. In some cases the public to be benefited are the whole body of tax-payers; in others, the people of the tract within which the forest is situated; but in almost all cases the constitution and preservation of a forest involve, in greater or less degree, the regulation of rights and the restriction of privileges of user in the forest area which may have previously been enjoyed by the inhabitants of its immediate neighbourhood. This regulation and restriction are justified only when the advantage to be gained by the public is great; and the cardinal principle to be observed is that the rights and privileges of individuals must be limited, otherwise than for their own benefit, only in such degree as is absolutely necessary to secure that advantage.

3. The forests of India, being State property, may be broadly classed under the following headings:—

- (a) Forests the preservation of which is essential on climatic or physical grounds.

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- (b) Forests which afford a supply of valuable timbers for commercial purposes.
- (c) Minor forests.
- (d) Pasture lands.

It is not intended that any attempt should be made to class existing State forests under one or other of these four heads. Some forests may occupy intermediate positions, and parts of one and the same forest may fall under different heads. The classification is useful only as affording a basis for the indication of the broad policy which should govern the treatment of each class, respectively; and, in applying the general policy, the fullest consideration must be given to local circumstances.

4. The first class of forests are generally situated on hill slopes, where the preservation of such vegetation as exists, or the encouragement of further growth, is essential to the protection from the devastating action of hill torrents of the cultivated plains that lie below them. Here the interests to be protected are important beyond all comparison with the interests which it may be necessary to restrict; and, so long as there is a reasonable hope of the restriction being effectual, the lesser interests must not be allowed to stand in the way.

5. The second class of State forests include the great tracts from which our supply of the more valuable timbers—teak, sal, deodar and the like—is obtained. They are for the most part (though not always) essentially forest tracts, and encumbered by very limited rights of user; and, when this is the case, they should be managed mainly on commercial lines as valuable properties of, and sources of revenue to, the State. Even in these cases, however, customs of user will for the most part have sprung up on the margins of the forest; this user is often essential to the prosperity of the people who have enjoyed it; and the fact that its extent is limited in comparison with the area under forest renders it the more easy to continue it in full. The needs of communities dwelling on the margins of forest tracts consist mainly in small timber for building, wood for fuel, leaves for manure and for fodder, thorns for fencing, grass and grazing for their cattle and edible forest products for their own consumption. Every reasonable facility should be afforded to the people concerned for the full and easy satisfaction of these needs, if not free (as may be possible where a system of regular cuttings has been established), then at low and not at competitive rates. It should be distinctly understood that considerations of forest income are to be subordinated to that satisfaction.

There is reason to believe that the area which is suitable to the growth of valuable timber has been over-estimated, and that some of the tracts which have been reserved for this purpose might have been managed with greater profit both to the public and to the State, if the efforts of the Forest Department had been directed to supplying the large demand of the agricultural and general population for small timber, rather than the limited demand of merchants for large timber. Even in tracts of which the conditions are suited to the growth of large

timber it should be carefully considered in each case whether it would not be better, both in the interests of the people and of the revenue, to work them with the object of supplying the requirements of the general, and in particular of the agricultural, population.

6. It should also be remembered that, subject to certain conditions to be referred to presently, the claims of cultivation are stronger than the claims of forest preservation. The pressure of the population upon the soil is one of the greatest difficulties that India has to face, and that application of the soil must generally be preferred which will support the largest numbers in proportion to the area. Accordingly, wherever an effective demand for culturable land exists and can only be supplied from forest areas, the land should ordinarily be relinquished without hesitation; and if this principle applies to the valuable class of forests under consideration, it applies *à fortiori* to the less valuable classes which are presently to be discussed. When cultivation has been established, it will generally be advisable to disforest the newly-settled area. But it should be distinctly understood that there is nothing in the Forest Act, or in any rules or orders now in force, which limits the discretion of Local Governments, without previous reference to the Government of India (though, of course, always subject to the control of that Government) in diverting forest land to agricultural purposes even though that land may have been declared reserved forest under the Act.

7. Mention has been made of certain conditions to which the application of the principle laid down in the preceding paragraph should be subject. They have for their object the utilization of the forest area to the greatest good of the community. In the first place, the honey-combing of a valuable forest by patches of cultivation should not be allowed; as the only object it can serve is to substitute somewhat better land in patches for sufficiently good land in large blocks, while it renders the proper preservation of the remaining forest area almost impossible. The evil here is greater than the good. In the second place the cultivation must be permanent. Where the physical conditions are such that the removal of the protection afforded by forest growth must result, after a longer or shorter period, in the sterilization or destruction of the soil, the case falls under the principle discussed in paragraph 4 of this Resolution. So, again, a system of shifting cultivation, which denudes a large area of forest growth in order to place a small area under crops, costs more to the community than it is worth, and can only be permitted, under due regulation, where forest tribes depend on it for their sustenance. In the third place, the cultivation in question must not be merely nominal, and an excuse for the creation of pastoral or semi-pastoral villages, which do more harm to the forest than the good they reap from it. And, in the fourth place, cultivation must not be allowed so to extend as to encroach upon the minimum area of forest which is needed in order to supply the general forest needs of the country, or the reasonable forest requirements, present and prospective, of the neighbourhood in which it is situated. In many tracts cultivation is practically

impossible without the assistance of forests, and it must not be allowed to destroy that upon which its existence depends.

8. It has been stated above that the forests under consideration are generally, but not always, free from customs of user. When, as sometimes happens, they are so intermingled with permanent villages and cultivation that customary rights and privileges militate against their management as revenue-paying properties, the principles laid down at the end of paragraph 5 of this Resolution should be observed, and considerations of income should be made secondary to the full satisfaction of local needs. Such restrictions as may be necessary for the preservation of the forest, or for the better enjoyment of its benefits, should be imposed; but no restriction should be placed upon reasonable local demands, merely in order to increase the State revenues.

9. The third class of forests include those tracts which, though true forests, produce only the inferior sorts of timber or the smaller growths of the better sorts. In some cases the supply of fuel for manufactures, railways, and like purposes, is of such importance that these forests fall more properly under the second class, and must be mainly managed as commercial undertakings. But the forests now to be considered are those which are useful chiefly as supplying fuel and fodder or grazing for local consumption; and these must be managed mainly in the interests of the population of the tract which supplies its forest requirements from this source. The first object to be aimed at is to preserve the wood and grass from destruction; for user must not be exercised so as to annihilate its subject, and the people must be protected against their own improvidence. The second object should be to supply the produce of the forests to the greatest advantage and convenience of the people. To these two objects all considerations of revenue should ordinarily be subordinated.

10. It must not be supposed from the preceding remarks that it is the intention of the Government of India to forego all revenue from the large areas that are valuable chiefly for the fuel and fodder which they yield. Cases must be distinguished. Where the areas in question afford the only grazing and the only supply of fuel to villages which lie around or within them, the necessities of the inhabitants of these villages must be treated as paramount, and they should be satisfied at the most moderate rates and with as little direct official interference as possible. But where the villages of the tract have already ample pasture grounds attached to their cultivation and owned and managed by themselves, and where the Crown lands merely supplement these pastures, and afford grazing to a nomad pastoral population, or to the herds that shift from one portion of the country to another with the changes of the season, Government may justly expect to reap a fair income from its property. Even in such cases, however, the convenience and advantage of the graziers should be studiously considered, and the inhabitants of the locality, or those who habitually graze over it, should have a preferential claim at rates materially lower than might be obtained in the open market. It will often be advantageous to fix the grazing demand upon

a village or a nomad community for a year or a term of years. The system, like every other, has difficulties that are peculiar to it; but it reduces the interference of petty officials to the lowest point, and minimizes their opportunities for extortion and oppression. Where grazing fees are levied *per capita*, free passes are often given to a certain number of cattle. In such cases the cattle which are to graze free should include, not only the oxen which are actually employed on the plough, but also a reasonable number of milch cattle and calves. A cow or a buffalo is as much a necessity to a cultivator using the word necessity in a reasonably wide sense, as is a plough-bullock; and in many parts the oxen are bred in the village.

11. In the portions of his report which are referred to in the preamble to this Resolution Dr. Völcker strongly recommends the formation of fuel and fodder preserves, and the Government of India have repeatedly urged the same policy upon Local Governments. The question whether any particular area can be made to support a greater number of cattle by preserving the grass and cutting it for fodder, or by permitting grazing upon it, is one that must be decided by the local circumstances of each case. But when it has been decided, the issues are by no means exhausted. It has been stated in para. 9 above that one main object towards which the management of these minor forests should be directed is, the supply of fuel and fodder "to the greatest advantage and convenience of the people." In doing so, due regard must be had to their habits and wishes. It may be that strict preservation and periodical closures, or the total prohibition of grazing, will result in the largest yield both of fuel and of fodder in the form of hay. But that is of small avail if the people will not utilize the increased supply in the form in which it is offered them. The customs of generations alter slowly in India; and though much may and should be done to lead the people to their own profit, yet it must be done gently and gradually—always remembering that their contentment is no less important an object than is their material advantage. It must be remembered, moreover, that the object of excluding grazing from the preserves in question is the advantage of the *neighbourhood*; and that the realization of a larger income than grazing would yield, by preserving the produce, only to sell it to the highest bidder for consumption in large towns at a distance from the preserve, is *not* always in accordance with the policy which the Government of India have inculcated. Here again circumstances must decide. It may be that the local supply of fuel or fodder, independently of the reserved area, is sufficient in ordinary years for the needs of the neighbourhood. In such a case the produce may legitimately be disposed of in such years to the greatest advantage, reserving it for local consumption only when the external supply runs short. Finally, the remarks regarding agency in para. 12, and the more general considerations that are discussed below in para. 13 of this Resolution, apply in full force to areas thus reserved for the supply of fuel and fodder.

12. The fourth class of forests referred to are pastures and grazing grounds proper, which are usually forests only in name. It is often convenient, indeed, to declare them forests under the Act, in order to obtain a statutory settlement of the rights which the State on the one hand, and private individuals or communities on the other, possess over them. But it by no means follows as a matter of course that these lands should be subjected to any strict system of conservation, or that they should be placed under the management of the Forest Department. The question of agency is purely one of economy and expediency; and the Government of India believe that in some cases where these lands are managed by the Forest Department, the expenditure on establishment exceeds the revenue that is, or at any rate the revenue that ought to be, realized from them.

The following remarks apply, not only to forest lands under the Act, whether administered by the Forest Department or not, but also to all Crown waste, even though not declared to be forest. Here the interests of the local community reach their maximum, while those of the general public are of the slightest nature. It follows that the principles which have been already laid down for the management of minor forests apply, if possible, with even greater force to the management of grazing areas, pure and simple.

13. The difficulties which arise in connection with these areas are apt to present themselves in their most aggravated form where the tenure of land is ryotwari. In zemiindari tracts the Crown lands generally assume the second of the two forms indicated in para. 10 of this Resolution. But where the settlement is ryotwari, every survey number or field that is unoccupied or unassigned is in the possession and at the disposal of Government, and trespass upon it is *prima facie* forbidden. In some cultivated tracts these unoccupied and waste lands are the only source available from which the grazing requirements of the resident population can be met. The Government of India are clearly of opinion that the intermixture of plots of Government land which are used for grazing only, but upon which trespass is forbidden, with the cultivation of occupancy or proprietary holders, is apt to lead to extreme abuses and especially so when these plots are under the management of the Forest Department. The inferior subordinates of the Forest Department are perhaps as reliable as can be expected on the pay which we can afford to give; but their morality is no higher than that of the uneducated classes from which they are drawn; while the enormous areas over which they are scattered and the small number of the controlling staff render effective supervision most difficult. It is not right, in order to protect the grass or the grazing dues on plots of waste scattered over the face of a cultivated district, to put it into the power of an underling to pound or threaten to pound cattle on the plea that they have overstepped the boundary between their owner's field and the next. Still less right is it to permit the exercise of the power of compounding offences allowed by section 67 of the Forest Act to depend upon the mere report of a subordinate servant, or to expose him to the temptations

which such a power holds out. Where the interests involved are sufficiently important, it may perhaps be necessary to accept the danger of extortion while minimizing as far as possible the opportunities for it. But in the case under consideration the interests involved are trifling, while the opportunities are unlimited.

14. It is to be distinctly understood that the Government of India do not desire that grazing should be looked upon primarily as a source of income. But it by no means follows that all revenues from scattered Government lands should be relinquished. It is, indeed, inadvisable that this should be done, as to do so would give the raiyats an interest in opposing allotment and making things unpleasant for new occupants. But the objections to direct management which have just been pointed out are reduced to a minimum or altogether avoided, when the management is placed in the hands of the resident cultivators or of representatives from among them. It will generally be possible to lease or otherwise manage the unoccupied lands of a village through the agency of the community not, indeed, at the highest price which they are ready to pay to escape such evils as have just been alluded to; but at a moderate estimate of their value to them fixed in view of the fact that herds and flocks which cannot exist without grazing, are often a necessary condition of the successful conduct of that cultivation upon which the Government land-revenue is paid. In no case should fields that have been relinquished be let to outsiders at a reduced assessment for grazing purposes for then we might have speculators taking up such fields, mainly in order to make what they can out of trespassing cattle.

15. One more point of principle remains to be noticed. The procedure under Chapter IV of the Indian Forest Act, whereby forests are declared to be protected, has been in certain cases regarded by the Government of India as a provisional and intermediate procedure designed to afford time for consideration and decision with the object of ultimately constituting so much of the area as it is intended to retain, a reserved forest under Chapter II, and of relinquishing the remainder altogether. The Act provides two distinct procedures. By the more strict one under Chapter II existing rights may be either settled transferred or commuted and this procedure will ordinarily be applied to forests of the first and second classes indicated in para. 3 of this Resolution. By the second procedure under Chapter IV rights are recorded and regulated and this procedure will often be properly followed where the rights to which the area is subject are extensive, and the forest is to be managed mainly in the interests of the local community. It will ordinarily be applied to forests of the third and fourth classes. This second procedure may indeed be provisional, and introductory to reservation under Chapter II, but there is in the Forest Act nothing repugnant to giving it a larger and even a permanent operation. As regards Government the chief difference between the two procedures is that new rights may spring up in a protected but not in a reserved forest, and that the record-of-rights framed under Chapter II is conclusive while that framed under Chapter IV only carries a presumption of truth. It is believed that this presumption offers ample security where the object of regulating the rights

is to provide for their more beneficial exercise rather than to override them in the public interest. As regards the people the chief difference is that speaking broadly in a reserved forest everything is an offence that is not permitted, while in a protected forest nothing is an offence that is not prohibited. In theory it is possible so to frame the permission and the prohibition as to make the results identical in the two cases, but in practice it is almost impossible to do so. If it were not so, the distinction drawn by the Legislature would be unnecessary and meaningless. It is only where the public interests involved are of sufficient importance to justify the stricter procedure and the more comprehensive definition of forest offences that the latter should be adopted.

The Governor General in Council desires, therefore, that with regard both to fuel and fodder preserves and to grazing areas pure and simple, and specially to such of them as lie in the midst of cultivated tracts, it may be considered in each case whether it is necessary to class them, or, if already so classed, to retain them as forest areas; and if this question is decided in the affirmative, whether it would not be better to constitute them protected rather than reserved forests.

16. Such are the general principles which the Government of India desire should be observed in the administration of all State forests in British India. They are fully aware that the detailed application of these principles must depend upon an infinite variety of circumstances which will have to be duly weighed in each case by the local authorities, to whose discretion the decision must be left. One of the dangers which it is most difficult to guard against is the fraudulent abuse of concessions for commercial purposes, and only local considerations can indicate how this can best be met. The Government of India recognize the fact that the easier treatment in the matter of forest produce which His Excellency in Council desires should be extended to the agricultural classes may, especially in the case of true forest areas, necessitate more careful supervision in order that the concession may be confined within its legitimate limits. But, on the other hand, they think that in some Provinces it will render possible a considerable reduction of existing establishment, and they desire that this matter may be carefully considered with reference to what has been said above in paragraph 12. They know also in some Provinces forest policy is already framed on the lines which they wish to see followed, in all. But the Governor General in Council believes that Local Governments and Administrations will be glad to receive the assurance now given them that the Supreme Government will cordially support them in recognizing and providing for local requirements to the utmost point that is consistent with Imperial interests. Where working-plans or plans of operation are framed for forests the provisions necessary for this purpose should be embodied in them. The exercise of the rights that have been recorded at settlement will necessarily be provided for in these plans. Where further concessions are made by way of privilege and grace, it will be well to grant them for some such limited period as ten years, so that they may, if necessary, be revised from time to time as the circumstances on which they were moulded change.

APPENDIX XVIII.

(Article 22 of Code, 6th Edition.)

Forest Officers' Provident Fund.

Extract from the Proceedings of the Government of India, in the Finance and Commerce Department,—No. 2881 P., dated Simla, the 1st July 1896.

READ—

Despatch to Her Majesty's Secretary of State, No. 169, dated 6th June 1893.

Despatch from Her Majesty's Secretary of State, No. 188 (Financial), dated 21st September 1893.

RESOLUTION.—In accordance with instructions received from Her Majesty's Secretary of State, the Governor General in Council has approved of the institution of a Provident Fund to which all officers of the Imperial and Provincial Branches of the Forest Service are permitted to subscribe. The Government of India do not consider it desirable to make subscription to the Fund obligatory in the case of officers already in the service on the date of this Resolution, nor in the case of officers of the Provincial Branch of the service who are not of European or Eurasian descent. In the case of such officers the deposits will be voluntary, and may be discontinued or renewed at the option of the depositor. Subscription to the Fund will, however, be obligatory in the case of all officers joining the Imperial Branch of the service and all European and Eurasian officers joining the Provincial Branch of the service after the date of this Resolution.

The rules under which the Fund will, for the present, be conducted are attached to this Resolution.

3. Subscriptions to the Fund should first be made on salaries becoming due on the 1st August 1896.

ORDER.—Ordered, that this Resolution be forwarded to the Revenue and Agriculture Department, to all Local Governments and Administrations, to the Comptroller and Auditor General and to all Accountants General and Comptrollers for information.

Ordered, also, that this Resolution be published in the *Gazette of India*.

Forest Officers' Provident Fund.

I.—The institute of Provident Fund under the conditions specified in Rule 11 is sanctioned for the officers of the Imperial and Provincial Branches of the Forest Service.

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Forest Officers' Provident Fund.

II.—The conditions under which these officers will join the Fund are as follows:—

- (1) The monthly deposit may be not less than 5 per cent. and not more than 10 per cent. on the salary (as defined in the Civil Service Regulations) of each depositor for the month.
- (2) In the case of officers in the service on the 1st July 1896, and in the case of all members of the Provincial Branch of the Service who are not of European or Eurasian descent, the deposits will be voluntary, and may be discontinued and renewed at the option of the depositor. But all officers joining the Imperial Branch of the service and all European and Eurasian officers joining the Provincial Branch of the service after the date given above must contribute 5 per cent. of their salary to the Fund, and may contribute up to 10 per cent. of salary.
- (3) An officer on leave of any kind may, at his option, subscribe any sum he pleases subject to a minimum of 5 per cent. on his leave allowances and maximum of 10 per cent. on the salary he would draw if on duty.
- (4) Compound interest at 4 per cent. on such payments will be annually credited by Government to each officer subscribing. The Government may at any time, at its option and without giving any right to withdrawal of subscriptions, reduce the rate of interest to any rate not less than half per cent. in excess of that at which it is raising rupee loans in India.
- (5) The sum which will thus accumulate to the credit of an officer will be his absolute property, to be handed over to him unconditionally on quitting the service, or, in the event of his death before retirement, to his legal representatives. Government will not be bound by or recognise any assignment or trust executed or attempted to be created by any officer during his lifetime, and will only make payments (1) during the lifetime of the officer on his own receipts; (2) after his death in accordance with Rule IX below.
- (6) Receipts and payments will be made in rupees only.

III.—The deposits received under the foregoing Resolution will be credited on the books of the Government to an Administration of the account named "Forest Officers' Provident Fund." The administration of the Fund will rest with the Government of India in the Revenue and Agriculture Department. The Secretaries of the Fund will be the Accounts Officers of the Fund,—that is, the Accountants General, Madras and Bombay, and the Comptroller, India Treasuries.

Forest Officers' Provident Fund.

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IV.—Deposits will be recovered by deduction from bills, except in the following cases in which they may be made in cash in India:—

- (1) When an officer draws his leave allowances out of India.
- (2) When an officer is on leave without allowances.
- (3) When an officer is in foreign service. This does not apply to officers serving in Berar.

Cash payments of subscriptions must be made by depositors by credit or remittance to their audit officers, or, in the case of officers in foreign service, by credit or remittance to the Account Officer to whom their contribution on account of leave and pension is payable.

V.—A depositor must, when paying his subscription, whether his subscriptions to the Fund are recovered by deduction from bills or paid in cash, specify the number of his account which will be communicated to him by the Account Officer by whom his account is opened.

VI.—No withdrawal will ordinarily be allowed from the deposit until the depositor quits the service or dies. But on Local Governments or Administrations being satisfied that the pecuniary circumstances of a depositor are such that the indulgence is absolutely necessary, a deposit may be temporarily withdrawn under orders issued by the Local Governments or Administration—

- (i) to pay for the passage of the depositor going on leave out of India on medical certificate, or returning after such absence;
- (ii) to pay for the passage of any member of the depositor's family coming from beyond the sea to join him, or going beyond the sea, sick, or from some urgent cause.

VII.—No payment of an amount to be withdrawn may be made except with the sanction, previously obtained, of the Accountant General, Madras or Bombay, for officers serving in those Presidencies, or of the Comptroller, India Treasuries, for all other officers.

VIII.—Withdrawals under Rule VI will be recovered in twenty equal monthly instalments, compulsorily deducted from salary, in addition to contributions under Rule II, whenever full salary is drawn, until the whole is refunded. Such instalments may be paid in advance.

IX.—The balances of deceased depositors will be paid according to Act V of 1873.

Deceased depositors.

As regards deceased depositors, Act V of 1873 applies to those balances only which do not exceed Rs. 1,000. Balances in excess of Rs. 1,000 should be paid on production of probate letters of administration, or a certificate under Act VII of 1869, unless otherwise ordered by the Local Government, which has a discretionary power to dispense with such evidence in cases where it is of opinion that to require it would cause hardship, and to dispense with it would involve no appreciable risk.

When repayment is made under section 4 of a deposit belonging to the estate of a depositor deceased, the list of deposits repaid must be supported by a certificate from the Secretary in Form A.

Form B is prescribed for the certificate under section 8 of Act V of 1873 (Savings Banks Act), required for proceedings regarding deceased depositor's estates.

X.—The Accountant General, Madras or Bombay, will keep the accounts of officers serving in these Presidencies, and the Comptroller, India Treasuries, the accounts of all other officers.

XI.—Interest will be allowed for each calendar month upon the minimum balance of the depositor's account between the close of the fourth day and the end of the month. In calculating interest under this rule, the deposits received by deduction from salary will be considered as paid into the Fund on the 1st of the month succeeding that for which the salaries from which the deductions are made are due. The interest will be calculated monthly, but will not be added to principal until the end of the official year, except when the account is to be finally closed.

XI A.—As exceptions to the rule, that subscriptions realized by deduction from pay bills are to be considered for the purpose of calculating interest, as paid into the fund on the first on the month succeeding that for which the salaries from which the deductions are made are due.

- (1) Deductions made from salaries paid in advance, owing to transfer or long leave out of India, are to be considered, in the case of the former as having been made on the date on which an officer is relieved of his duties, and in the case of the latter as having been made of the date on which the account office pay up an officer prior to embarkation;
- (2) Deductions from salaries paid in arrears in consequence of promotion given with retrospective effect should be considered as having been made on the first of the month in which the arrears are drawn.

In the case of reversions made with retrospective effect the write-back of the amount originally recovered in conformity with the rules should be considered as having been made on the first of the month in which the recovery is effected.

XII.—As soon as possible after the close of each year, each depositor

Yearly advice to depositors. will receive a statement of his account with interest made up to 31st March. Depositors are required to satisfy themselves as to the correctness of these statements; and unless errors in them are brought to the notice of the officer rendering the account within one month from the date of their receipt, Government will not be responsible for any sums not thus acknowledged.

XIII.—Any depositor may, once in the official year, but not oftener, receive on application to the Accountant General, Madras or Bombay, for officers serving in these Presidencies, and Comptroller, India Treasuries, for all other officers, a copy of his account for the last official year and for so many months of the current year as may have been posted and agreed.

Forest Officers' Provident Fund.

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Form A.

[Referred to in Rule IX.]

WHEREAS*
 Provident Fund at _____ day of _____ 189 , leaving therein the sum _____ and Probate _____ Will, or Letters of Administration effects or a Certificate under Act VII of 1889, has not been produced to me within three months from the time of death, I do hereby certify, pursuant to Act V of 1873, that† _____ of§ _____ the ¶ _____ of the said deceased depositor has on _____ before me proved† _____ right to administer the effects of the said deceased, and I hereby direct the said sum of _____ to be paid to** _____ accordingly.¶
 Dated this _____ day of _____ 189 .
 _____ Secretary,
 Forest Officers' Provident Fund.

*Name.
 †His or her
 ‡Name.
 Residence.
 ¶ Here state relation to the deceased.
 ¶ If security is given, here write—
 Security having been given by
 ** for the due administration thereof.
 But if no security is taken, this blank will not be filled up. Him
 **or her.

Form B.

Referred to in Rule IX.

WHEREAS (name, residence, occupation) _____ depositor No. _____ in the Forest Officers' Provident Fund at _____ is reported to have died on _____, and WHEREAS _____ of _____ setting forth that he has claimed Probate of the Will or Letters of Administration of the estate or certificate under Act VII of 1889 for facilitating the collection of debts on successions, etc., has applied to me for a certificate under Section 8 of Act V of 1873 (the Government Savings Banks Act, 1873), I HEREBY certify that the amount of the deposits belonging to the estate of the said _____ is _____

Dated this _____ 189 .

Secretary,
 Forest Officers' Provident Fund.

APP. XIX. Transfer of appts. from the Imperial to the Provincial Forest Service.

APPENDIX XIX.

[Article 19 (ii) of Code, 6th Edition.]

Transfer of appointments from the Imperial to the Provincial Forest Service.

Circular No. 17 F., dated 4th November 1896.

RESOLUTION.—In paragraph 5 of Circular Resolution No. 18 F., dated 29th July 1891, it was remarked as follows :—

“There will at present be 193 officers on the Upper Controlling Staff (exclusive of officers on foreign service), and 86 officers on the Lower Controlling Staff. The Upper Controlling Staff will be divided into an Imperial and a Provincial Branch. At the outset the Upper Controlling Staff will comprise only officers of the Imperial Branch, but, as opportunities occur, they will be replaced by officers of the Provincial Branch up to a limit of 40 appointments.”

Since the above was written, 17 appointments have been added to the Upper Controlling Staff in Burma, of which are ultimately to be transferred to the Provincial Service. Thus the 193 appointments have become 210, and the 40 appointments 43. Of 3 latter, the appointments mentioned in the margin have already been transferred from the Imperial to the Provincial Service. But it will be convenient to deal with the transfer as a whole, to start from the basis of the Imperial and Provincial Services as constituted before any transfer had taken place to detail the 43 appointments which are to be transferred and their distribution, and to lay down the manner in which their transfer will be gradually effected.

2. The appended tables show the Forest services of each province or group of provinces as constituted before the transfer is begun (Table B) and after the transfer is complete (Table C).

It will be noticed that the total strength will eventually be reduced in the Punjab, and increased in Madras, by the transfer of two Assistant Conservatorships from the former to the latter province. This change is intended to reduce in some degree the inequalities which will still exist in the proportions between Deputy and Assistant Conservators in the Imperial Service of the several provinces as finally constituted. Working with such small numbers, it is impossible at present, wholly to remove such inequalities. The Government of India, however, fully recognises their existence, but their effect will not become apparent for some considerable time; and meanwhile, advantage will be taken of any increase or re-arrangement of the Forest Staff that may become necessary, in order to reduce or remove them. The Governor General in Council will be glad if Local Governments will bear this point in mind.

Transfer of app'ts. from the Imperial to the Provincial Forest Service. APP. XIX.

Each Provincial Service will, when the transfer is complete, be independent of the Imperial Service in the province concerned, and will (except in one point, presently to be noticed, connected with the Bengal, Assam and North-Western Provinces services) be self-sufficing and self-contained. For every new post added to the Provincial Service, an appointment of corresponding class and grade in the Imperial Service must simultaneously be abolished, *viz.*, an Assistant Conservatorship, 2nd grade, for an Extra-Assistant Conservatorship, 2nd grade; a Deputy Conservatorship, 4th grade, for an Extra-Deputy Conservatorship, 4th grade; and so on.

3. The appended Table D shows the grading and distribution of the appointments that are to be transferred. The transfer will ordinarily be made as follows:—The annual recruitment from England has been cut down so as to suit the reduced Imperial cadre, and so adjusted that each year the number of recruits who will arrive from England will be fewer by two than the number which would be required to maintain the cadre at its present strength. There will thus be, for the present, two appointments in the 2nd grade of Assistant Conservators annually available for transfer; and they will be transferred accordingly by the Government of India to one or other of the Provincial lists as Extra-Assistant Conservatorships of the 2nd grade.

4. The initial appointments thus transferred to each Provincial Service in the second grade of Extra-Assistant Conservators may be regarded as pilot appointments, and their rise on the Imperial list will govern the subsequent transfer of appointments to the higher grades of that service. Each such *appointment* will continue for the present to be shown in the Imperial list in its proper place and with its proper number, the words "transferred to the Provincial Service" being entered in italics, and not the name of the officer holding the transferred appointment, which will be shown on the separate Provincial list to which he belongs. The pilot appointments will rise on the Imperial list in ordinary course; and whenever any pilot appointment reaches in the course of permanently substantive promotion* a grade from which a transfer is to be made, an appointment in that grade will be reduced in the Imperial list, and a corresponding appointment added to the Provincial list. Thus each pilot appointments will transfer one appointment from the Imperial to the Provincial Service from each grade which it enters in the course of its rise on the Imperial list; so that as many pilot appointments (and no more) must be allowed to

* When a pilot appointment occupies such a position on the Imperial list that, if the appointment were still borne on that list, its incumbent would in ordinary course be entitled to officiating, *sub. pro tem.* or provisionally substantive promotion, such promotion will be given to the officer who stands next below the pilot appointment on the Imperial list. In the last two cases the pilot appointment and that officer's name will be shown bracketed together in the grade to which temporary promotion has been given, and when the promotion becomes permanently substantive, the officer will revert to the grade below, the pilot appointment alone being retained in the higher grade, from which a transfer will then be made.

App. XIX. Transfer of appts. from the Imperial to the Provincial Forest Service.

rise to each grade as there are transfers to be made from that grade. As soon, therefore, as all the transfers which are to be regulated by the rise of any particular pilot appointment are complete, that pilot appointment, being no longer required, will be struck off the Imperial list. When the appointments to be transferred in any province, as shown in Table D, do not include any in the lowest grades, the transfers made as above in those grades will be temporary only, for the purposes of the process of transfer; and as that process progresses, these temporary appointments will be retransferred to the Imperial list, so that the total number of transfers to be made to the Provincial list shall never be exceeded. Wherever, as noted above in para. 1, an appointment has already been transferred direct from a higher grade than the lowest, the corresponding Imperial appointment will be retained for the present in the Imperial list as a pilot appointment. As soon as the transfer of appointments to the Provincial cadre is complete in any province, the Provincial Service of that province will be self-contained and independent, and will cease to have any connection with the Imperial list. Table A shows in detail how the process of transfer would be worked in an imaginary province.

5. It must be clearly understood that the rise of the pilot appointments on the Imperial list regulates the *transfer of appointments only* and has nothing whatever to do with the *promotion of individual officers* on the Provincial list. Each new appointment, as it is added to that list, becomes merged in it; and the fact that it has been added by transfer in no way distinguishes it from the other appointments already on the list. It is in each case for the Local Government to decide, with reference to the considerations set forth in the next following paragraph, which of their Provincial officers is to be promoted to the new appointment; and the fact that the appointment which an officer holds happens to have been added to the list by transfer, gives him no sort of claim to the next higher appointment which may be transferred, as the pilot appointment rises. So, again, the fact that a pilot appointment reaches a point on the Imperial list at which its incumbent, if it was still borne on that list, would receive officiating or sub. *pro tem.* or provisional substantive promotion, creates no claim to such promotion on the Provincial list. The promotion on that list is entirely independent of the Imperial list; no appointment can be held by any Provincial officer till it has been actually transferred to the Provincial list; and, as already explained, the transfers will be regulated by the *permanently substantive* position of the pilot appointments.*

* When a pilot appointment occupies such a position on the Imperial list that, if the appointment were still borne on that list, its incumbent would in ordinary course be entitled to officiating, sub. *pro tem.* or provisionally substantive promotion, such promotion will be given to the officer who stands next below the pilot appointment on the Imperial list. In the last two cases the pilot appointment and that officer's name will be shown bracketed together in the grade to which temporary promotion has been given, and when the promotion becomes permanently substantive, the officer will revert to the grade below, the pilot appointment alone being retained in the higher grade, from which a transfer will then be made.

Transfer of appts. from the Imperial to the Provincial Forest Service. App. XIX.

6. Promotions from Extra-Assistant Conservator to Extra-Deputy Conservator will mainly depend on the qualifications of officers and the practical efficiency shown by them in the discharge of their duties; and though the position attained by seniority on the list of Extra-Assistant Conservators will be taken into consideration, such promotion cannot be given or claimed on grounds of seniority alone, and Local Governments may promote a meritorious officer of a lower grade to an Extra-Deputy Conservatorship which may have become vacant. Appointments to and promotion in the grades of Extra-Deputy Conservators will also in all cases be dependent on fitness; and in any case when a competent Provincial officer is not forthcoming for a vacancy in those grades, an Imperial officer may be appointed to hold it temporarily on the pay of the corresponding Imperial grade, until a fit officer is available on the Provincial list. But, subject to this condition all vacancies on the Provincial list will be filled up from that list, the promotion in it being entirely independent of the Imperial list. So long as an appointment on the Provincial list is temporarily held, under the circumstances explained above, by an Imperial officer, a temporary transfer to the Provincial list may be made in any lower grade for which there is a fit Provincial officer available. It will be noticed that a part of the improved prospects which the reorganisation was to afford to the Provincial Service has already been enjoyed by that service for some years past, the pay of certain Extra-Assistant Conservatorships having been raised to R300 and R350 per mensem. The Extra-Assistant Conservatorships which will now be transferred in the first instance, will be of the R300 grade as already explained; but the existing Extra-Assistant Conservatorships in the R350 grade will of course rank as senior to them.

7. With reference to the exception mentioned in paragraph 2 of this Resolution, it must be explained that, although a certain number of Extra-Deputy Conservators have been allotted to the Lower Provinces of Bengal, to Assam, and to the North-Western Provinces and Oudh respectively, yet it is impossible to arrange that every grade of that class should be represented in each of the three Provincial Services. It is, therefore, necessary for the present to unite these services for the purpose of promotion in the grades of Extra-Deputy Conservator.

One Extra-Deputy Conservator of the 3rd and one of the 4th grade have therefore been allotted to Bengal and Assam jointly, and one of the 2nd and one of the 1st grade to the three services jointly. Of these four appointments of Extra-Deputy Conservator, one will be held in Assam, two in Bengal, and one in the North-Western Provinces; but promotions from grade to grade will, so long as the strength of the grades remains unchanged, be common to the services that are combined in each case, and will, *ceteris paribus*, fall to the senior officer.

8. Finally, it must be understood that the eight allowances of R50 per mensem to Extra-Assistant Conservators holding charge of Forest Divisions, of which two are held in the Bombay, two in the Madras, and four in the Bengal Presidency, under the terms of this Department's Circular Resolution No. 18-F. of 29th July 1891, are not affected by the present orders.

APP. XIX. Transfer of appts. from the Imperial to the Provincial Forest Service.

Table A.—Illustrating the process of transfer of

Class.	Grade.	INITIAL CONSTITUTION (1895).		1899.		1900.		1900.		1903.				
		Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.			
1	2	3	4	5	6	7	8	9	10	11	12			
DEPUTY AND EXTRA-DEPUTY CONSERVATORS.	Grade II.	(3) A B C	... ... ...	(3) B C D	... ... ...	(2) F G H	... ... ...	(3) G H I	... ... ...	(3) J K L	... ... ...		
		(4) D E F G	... ... ... ...	(4) E F G H	... ... ... ...	(4) I J K L	... ... ... ...	(4) J K L M	... ... ... ...	(4) M N O P	... ... ... ...		
		(6) H I J K L M	... ... ... ... ... ...	(6) I J K L M N	... ... ... ... ... ...	(6) M N O P Q R	... ... ... ... ... ...	(6) N O P Q R S	... ... ... ... ... ...	(5) Q R S T U Pilot 1	(1) I
		(4) N O P Q	(1) I	(4) O P Q R	(1) I	(3) S T U Pilot 1	(2) I	(3) T U Pilot 1 V	(2) I II ...	(3) V W X ...	(2) II III ...			
	Grade I.	(4) N O P Q	(1) I	(4) O P Q R	(1) I	(3) S T U Pilot 1	(2) I	(3) T U Pilot 1 V	(2) I II ...	(3) V W X ...	(2) II III ...			
		(4) R W S T U ...	(2) II III ...	(3) S T U Pilot 1	(3) II III IV ...	(3) V W X ...	(2) III IV V	(2) W X Pilot 2 ...	(4) III IV V VI ...	(2) Pilot 2 Y Z ...	(4) I II III IV V VI VII			
		Grade II.	(4) R W S T U ...	(2) II III ...	(3) S T U Pilot 1	(3) II III IV ...	(3) V W X ...	(2) III IV V	(2) W X Pilot 2 ...	(4) III IV V VI ...	(2) Pilot 2 Y Z ...	(4) I II III IV V VI VII		
			Grade III.	(4) R W S T U ...	(2) II III ...	(3) S T U Pilot 1	(3) II III IV ...	(3) V W X ...	(2) III IV V	(2) W X Pilot 2 ...	(4) III IV V VI ...	(2) Pilot 2 Y Z ...	(4) I II III IV V VI VII	
	Total Numbers.			21	3	20	4	19	5	18	6	17	7	
				24		24		24		24		24		

Explanation of Table A.—Columns 3 and 4 show the Forest Service of an imaginary Province as it stands at present, omitting all above Deputy Conservator, II grade, and below Extra-Assistant Conservator, II grade; the members of the Imperial Service being presented by letters of the Alphabet, and those of the Provincial Service by Roman numerals.

It is proposed to transfer 7 appointments from Imperial to Provincial, *i.e.*, one Deputy Conservatorship of the II, one of the III, and two of the IV grade, and three Assistant Conservatorships of the I grade.

When the transfer is complete the service will stand as in columns 23 and 24.

It is assumed throughout, for the sake of simplicity, that all the promotion is by seniority, that all the steps in the Imperial Service are by retirement from the top of the list, that no vacancies occur by retirement, death, or transfer in the Provincial Service, and that there are no supernumerary appointments in the II grade of Assistant Conservators. None of these assumptions affect the principles which the table illustrates.

In 1896 a vacancy occurs and the first initial transfer is made in the lowest grade.

By 1899 there have been four steps, and the first pilot appointment reaches the I grade of Assistant Conservators, in which grade an appointment is accordingly transferred.

In 1900 another vacancy is absorbed at the bottom of the list by a second initial transfer.

By 1903 three more steps have been gained, and the first pilot appointment reaches the IV grade of Deputy conservators, in which therefore an appointment is transferred. But that would have taken the second pilot appointment into the I grade of Assistant Conservators. But that would have involved the transfer of one of the three Imperial appointments in that grade; and as there are already three Imperial officers above the pilot appointment in the grade, the pilot appointment must wait.

In 1906 the second pilot appointment reaches the I grade of Assistant Conservators and another transfer is made in that grade.

In 1908 a third vacancy is absorbed at the bottom of the list by a third initial transfer. Since the greatest number of appointments to be transferred in any grade is three, the three pilot appointments now existing are sufficient, and no further initial transfers will be made at the bottom of the list.

Transfer of appts. from the Imperial to the Provincial Forest Service. **APP. XIX.***appointments from the Imperial to the Provincial Service.*

1905.		1906.		1908.		1911.		1913.		FINAL CONSTITUTION (1904).	
Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.	Imperial.	Provincial.
13	14	15	16	17	18	19	20	21	22	23	24
(3) K L M	...	(3) L M N	...	(3) N O P	...	(3) P Q R	...	(2) T U Pilot 1	(1) 1	(2) T U	(1) 1
(4) N O P Q	...	(4) O P Q R	...	(4) Q R S T	...	(3) S T U Pilot 1	(1) 1	(3) V W X	(1) 1	(3) V W X	(1) 1
(5) R S T U Pilot 1 V	(1) 1 ...	(5) S T U Pilot 1 W	(1) 1 ...	(4) U Pilot 1 V X Pilot 2	(2) 1 1 ...	(4) V W X Y	(2) 1 1 ...	(4) Y Z A A B B	III IV ...	(4) Y Z A A B B	(2) 1 1 ...
(2) W X Y Pilot 2	(3) 1 1 1 ...	(3) X Y Pilot 2 ...	(3) 1 1 1 ...	(2) Y Z ...	(3) 1 1 1 ...	(1) Z Y ...	(4) 1 2 Pilot 3 ...	(1) C C ...	...	C C	(4) V VI VII VIII
(2) Y Z ...	(4) V VI VII VIII	(1) Z V Pilot 3 ...	(6) V VI VII VIII IX	(1) Pilot 3 AA ...	(6) VI VII VIII IX X	(2) AA BB CC ...	(3) VII VIII IX X ...	(1) D D E E F F G G	(1) IX X ...	(4) D D E E F F G G	(2) IX X ...
16	8	15	9	14	10	14	10	14	10	14	10
24		24		24		24		24		24	

By 1906 there have been two more steps, the second pilot appointment reaches grade IV of Deputy Conservators, and a second transfer is made in that grade. The transfers in that grade being now complete, and only one transfer being required in each of the higher grades, which will be effected by the rise of the first pilot appointment, the second pilot appointment has now done its work and will not appear again. The two steps should have taken the third pilot appointment into the I grade of Assistant Conservators. But that would have involved the transfer of one of the two Imperial appointments in that grade; and as there are already two Imperial officers above the pilot appointment in the grade, the pilot appointment must wait as in 1909.

By 1911 two more steps take the first pilot appointment into grade III of Deputy Conservators and the third into grade I of Assistant Conservators; and a transfer is accordingly made in each grade. The third pilot appointment has now done its work and will not be shown again. As in the case of the pilot appointments in 1906 and 1908 explained above, A A has to wait for the next step. The total number of Provincial appointments mentioned in and above the 11 grade of Extra-Assistant Conservators being ten, which were all filled in 1909, two of the Extra-Assistant Conservatorships, 11 grade, which had been temporarily created for the purposes of the transfer (para. 4 of the Resolution) are now absorbed corresponding appointments being made in the Imperial Service.

By 1913 four more steps have been gained, and the first pilot appointment reaches the 11 grade of Deputy Conservators. A transfer is made in that grade; the last of the temporary Extra-Assistant Conservatorships, 11 grade, is retransferred to Imperial, and the process of transfer is complete.

The last pilot appointment is now removed from the list, and the services are separately and independently constituted, as shown in columns 23 and 24.

The numbers of appointments and transfers have been designedly arranged in this example so as to illustrate all the possible difficulties, and make the process as complicated as possible. In actual practice the process will ordinarily be far simpler.

App. XIX.

Transfer of appts. from the Imperial to the Provincial Forest Service.

Table B.—Constitution before commencement of transfer.

PROVINCE.	IMPERIAL SERVICE.				PROVINCIAL SERVICE.			Total strength.
	Conservators.	Deputy Conservators.	Assistant Conservators.	Total strength.	Extra-Deputy Conservators.	Extra-Assistant Conservators.	Total strength.	
1. Bengal, with Andamans (for Imperial Service).	1	9	5	15	...	7	7	22
2. Assam	1	6	3	10	...	3	3	13
3. North-Western Provinces and Oudh (with Ajmer).	3	9	7	19	...	6	9	27
4. Punjab (with Baluchistan), Central Provinces, Berar and Coorg.	4	23	10	43	...	22	23	64
5. Burma, with Andamans (for Provincial Service).	4	36	14	54	...	20	20	74
6. Madras	3	21	10	34	...	11	11	45
7. Bombay	3	19	9	31	...	19	19	50
Total	19	123	64	205	...	90	90	295
For Imperial List . . . . .	...	...	...	5	...	1	1	6
For Foreign Service . . . . .	...	...	...	3	...	...	...	3
GRAND TOTAL . . . . .	...	...	...	213	...	91	91	304

Table C.—Constitution after completion of transfer.

1. Bengal, with Andamans (for Imperial Service).	1	7	4	12	2	8	10	22
2. Assam	1	5	3	9	1	3	4	13
3. North-Western Provinces and Oudh (with Ajmer).	3	6	6	15	3	9	12	27
4. Punjab (with Baluchistan), Central Provinces, Berar and Coorg.	4	14	14	32	8	22	30	62
5. Burma, with Andamans (for Provincial Service).	4	27	13	43	9	22	31	74
6. Madras	3	15	8	26	6	15	21	47
7. Bombay	3	15	7	25	4	21	25	50
Total	19	89	54	162	33	100	133	295
For Imperial List . . . . .	...	...	...	5	...	1	1	6
For Foreign Service . . . . .	...	...	...	3	...	...	...	3
GRAND TOTAL . . . . .	...	...	...	170	33	101	134	301

Table D.—Appointments to be transferred.

PROVINCE.	EXTRA-DEPUTY CONSERVATORS.					EXTRA-ASSISTANT CONSERVATORS.			GRAND TOTAL.
	1st grade, Rs600.	2nd grade, Rs550.	3rd grade, Rs500.	4th grade, Rs450.	Total.	1st grade, Rs250.	2nd grade, Rs300.	Total.	
1. Bengal	1	1	1	1	2	1	...	1	4
2. Assam			1	1	2	...	...	...	4
3. North-Western Provinces and Oudh (with Ajmer).			1	1	2	1	...	1	4
4. Punjab (with Baluchistan), Central Provinces, Berar and Coorg.			2	3	5	...	...	...	8
5. Burma (with Andamans).	1	2	2	4	9	1	1	2	11
6. Madras	1	1	2	2	6	2	2	4	10
7. Bombay	1	1	1	1	4	1	1	2	6
TOTAL	5	7	9	12	33	6	4	10	43

Transfer of appts. from the Imperial to the Provincial Forest Service. App. XIX.

SUB-APPENDIX A.

Circular No. ^{1 F.}
~~135-17~~, dated Calcutta, the 3rd January 1901.

From—T. W. HOLDENNESS, Esq., C.S.I., Secretary to the Government of India, DEPARTMENT OF REVENUE AND AGRICULTURE,

To—The Secretary to the Government of Madras, Revenue Department.

" " " " Bombay, " "
" " " " Bengal, " "
" Chief Secretary to the Government of the North-Western Provinces and Oudh.
" Revenue and Financial Secretary to the Government of the Punjab.
" Revenue Secretary to the Government of Burma.
" Honourable the Chief Commissioner of the Central Provinces.
" " " " Assam.
" " " " Coorg.
" " " " Ajmer.
" " " Resident at Hyderabad.
" " " Agent to the Governor General in Baluchistan.
" Superintendent of Port Blair.

With reference to your ^{letter}
~~telegram~~ noted in the margin, I am directed

Madras, No. 277, dated 20th September 1900.
Bombay, " 6682, dated 25th October 1900.
Bengal, " 2387 T. R., dated 5th November 1900.
N.-W. P. and Oudh, No. 2991-II-806, dated 26th July 1900.
Punjab, No. 1249, dated 30th August 1900.
Burma, " 583-2A-S, dated 23rd August 1900.
Central Provinces, No. 3557, dated 30th August 1900.
Assam, No. 691 P. S.—6206 G., dated 17th July 1900.
Coorg, " 1861(I), dated 13th September 1900.
Ajmer, " 3602 S., dated 21st July 1900.
Hyderabad, No. 439, dated 24th September 1900.
Baluchistan (telegram), No. 490, dated 3rd October 1900.
Port Blair, No. 541, dated 13th July 1900.

to say that the Government of India have duly considered the replies received to Circular No. 4 F., dated the 13th June last, in regard to the question whether the officiating, sub. *pro tem.* or

provisionally substantive, promotion carried by a "pilot appointment" should continue to be given to an officer of the Imperial Forest Service, or whether it should in future be given to an officer of the Provincial Service. They have come to the conclusion that the

* Footnote to para. 5 of Circular Resolution No. 17 F., existing rule,*
dated 4th November 1896. under which

such promotion is allowed to the officer of the Imperial Service who stands on the list next below the transferred appointment, should be maintained, and that the permanently substantive step should go, as at present, to the Provincial Service only when the appointment in question transferred permanently and not temporarily to that service.

APPENDIX XX.

Extracts from the Civil Account Code, 6th Edition, regarding
Income Tax Deductions and Exchange Compensation Allowance.

Income Tax Deductions.

32. All salaries, annuities, pensions, bonuses, and gratuities, falling due on and after the 1st April 1886 are liable to Income Tax.

1. The salaries of officers serving outside of British India whose services have been lent to, and whose salaries are paid by, Native States, are not liable to Income Tax.

* * * * *

33. For Income Tax purpose, salary includes allowances, fees, commission, and perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit. It does not include the following :—

1. Travelling allowance.
2. Tentage "
3. Horse "
4. Sumptuary "
5. Any allowance granted to meet specific expenditure, such as house-rent, compensation for dearness of provisions.
6. School prizes.

NOTE 1.—Local and Exchange compensation allowance are subject to the tax and no part of a consolidated pay is exempt.

NOTE 2.—Rewards for passing examinations are taxable under Part IV of Schedule II of Act II of 1886 as income, and not as salary under Part I of the schedule. An Account Officer auditing the payment of any such reward should inform the Collector of the fact of payment in order that Income Tax may be levied on it.

* * * * *

34. The tax is leviable upon the gross salary, subject, however, to deduction of such portion of the salary as—

- (1) is deducted under the authority or with the permission of Government for the purpose of securing a deferred annuity for the officer himself, or a provision for his wife or children after his death ;
- (2) is paid by the officer to an Insurance Company, Service Fund, Mutual Benefit Fund, Friendly Society, or other legally established Association in respect of an insurance or deferred annuity on his own life or on the life of his wife ;
- (3) is paid into any Provident Fund established under the authority or with the permission of Government, and is not repayable to the officer at his option so long as he remains in the service ;

NOTE.—Refunds under Rule VII of the Civil Engineers' Provident Fund of amounts temporarily withdrawn under Rule VI, are not exempt from Income Tax. The same principle applies to all other Provident Funds.

Income tax deductions.

App. XX.

- (4) is deducted as fine inflicted by the head of an office or department or by Government.

NOTE.—A portion of salary withheld under an order of a Court is not a sum compulsorily stopped from salary within the meaning of this clause.

Provided that—

- (a) the total amounts deducted under (1), (2), and (3) do not exceed one-sixth of the salary for the year;
- (b) the claim to exemption on account of premium paid to an Insurance Company, etc., is made within six months from the last day of the financial year during which the premium was paid.

The above deductions, with the exception of those under (4), are not taken into account in determining whether the income is liable to the tax, or in determining the rate at which the tax shall be levied.

NOTE 1.—If a life insurance premium is payable in sterling, the amount to be deducted from the gross salary, etc., is the actual cost of remittance as stated by the assessee, or if the assessee is unable to state such actual cost, the equivalent in rupees of the sterling payment calculated at the official rate of exchange for the year in which the deduction is made.

Premium paid by an officer while on leave or deputation out of India whose allowances are disbursed from the Home or a Colonial Treasury cannot be taken into account for the purpose of allowing an abatement of Income Tax.

2. The amount of premium paid to a Life Insurance Company should be deducted in one sum from the salary bill to which the receipt for the premium is attached before the calculation for the Income Tax is made.

3. Income Tax is not to be deducted from advances of pay made under Article 137, clauses (a) and (b) of this Code and under Article 64 of the Civil Service Regulations, the deductions being made from the gross amount of the salary bills from which the advances are recovered by instalments.

4. Advances made to officers proceeding on leave or duty out of British India are liable to Income Tax, which should be deducted in each case when the advance is made.

5. When advances of pay or leave allowance for a period extending beyond the date of the officer's return to India are made in England, Income Tax should be charged on the full amount of salary from the date of return to India without abatement for advance.

35. A deduction made from the amount of salary, pension, or annuity liable to assessment, on account of payment made to a Life Insurance Company or to a Family Pension Fund (if the payment is made otherwise than by deduction from salary) must be supported either—

- (1) by the original receipt of the Insurance Company; or
- (2) (in the case of a deduction claimed by servant of the Government or of a local authority) by a copy of the same, presented along with the original to the officer who pays the salary, and attested by that officer, who should, after

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Income tax deductions.

such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, the copy being attached to the bill sent with the list of payments; or

- (3) by a duplicate receipt or certificate of payment given by the Insurance Company.

In cases (1) and (3) the receipt or certificate should be forwarded with the bill to the Account Office, whence it will be returned as soon as the fact of payment is admitted in due course of audit.

Where the Forest Officer is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience, which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient. He must, however, in all cases receive and adjudicate the claims to the remissions in sufficient time to prevent the payment of bills being postponed pending the adjudication.

36. If the salary, annuity, or pension amounts to Rs166-10-8 per mensem, the amount recoverable is five pies in the rupee, or, if less than the above, but not less than Rs3-5-4 per mensem, the rate is four pies in the rupee. The amount due on a fraction of a rupee should be neglected. Thus the tax to be realized on a monthly salary of Rs166-10-8 is Rs 4-5-2 only. The tax is calculated in accordance with the table printed as Appendix B.

NOTE (1).—In the case of Military Hospital Assistants lent for Civil duty, no Income Tax should be levied if the emoluments drawn in the Civil Department are no higher than those the Hospital Assistants were drawing when in Military employ. In cases in which higher allowances are drawn in Civil employ, Income Tax should be recovered.

37. If the salary drawn in any month is less than Rs3-5-4, deduction need not be made on account of the tax on the ground that the salary of other months has been or will be such as to bring the salary of the year up to Rs1,000. The tax on salary should be deducted with reference to the salary of each month separately.

Income Tax deducted from the salary of an officer whose total income during the year is found to be less than Rs1,000 may be refunded at the end of the year, but the refund should be made by the officer through whom the tax was originally collected on the certificate of the Collector to the effect that the total income of the officer for the year did not amount to Rs1,000.

39. The head of an office when paying a salary should not question the recipient as to his other income. He should deduct the tax solely with reference to the month's salary, unless the Collector brings to his notice that the recipient has other income.

Income tax deductions.

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APPENDIX B.

[See Chapter 3, Article 36 of the Civil Account Code.]

Table for calculating the Tax under Act II of 1886.

Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.
R 1	R a. p.	R a. p.	R 51	R a. p.	R a. p.	R 100	R a. p.	R a. p.
2	0 0 4	0 0 5	52	1 1 4	1 5 3	200	2 1 4	2 9 8
3	0 0 8	0 0 10	53	1 1 8	1 5 8	300	3 2 8	3 13 0
4	0 1 0	0 1 3	54	1 2 0	1 6 1	400	4 5 4	4 16 8
5	0 1 4	0 2 1	55	1 2 4	1 6 11	500	5 8 8	5 20 4
6	0 2 0	0 2 6	56	1 2 8	1 7 4	600	6 12 0	6 24 0
7	0 2 4	0 2 11	57	1 3 0	1 7 9	700	7 15 4	7 27 4
8	0 2 8	0 3 4	58	1 3 4	1 8 2	800	8 18 8	8 30 8
9	0 3 0	0 3 9	59	1 3 8	1 8 7	900	9 22 0	9 34 0
10	0 3 4	0 4 2	60	1 4 0	1 9 0	1,000	10 25 4	10 37 4
11	0 3 8	0 4 7	61	1 4 4	1 9 5	1,100	11 28 8	11 40 8
12	0 4 0	0 5 0	62	1 4 8	1 9 10	1,200	12 32 0	12 44 0
13	0 4 4	0 5 5	63	1 5 0	1 10 3	1,300	13 35 4	13 47 4
14	0 4 8	0 5 10	64	1 5 4	1 10 8	1,400	14 38 8	14 50 8
15	0 5 0	0 6 3	65	1 5 8	1 11 1	1,500	15 42 0	15 54 0
16	0 5 4	0 6 8	66	1 6 0	1 11 6	1,600	16 45 4	16 57 4
17	0 5 8	0 7 1	67	1 6 4	1 11 11	1,700	17 48 8	17 60 8
18	0 6 0	0 7 6	68	1 6 8	1 12 4	1,800	18 52 0	18 64 0
19	0 6 4	0 7 11	69	1 7 0	1 12 9	1,900	19 55 4	19 67 4
20	0 6 8	0 8 4	70	1 7 4	1 13 2			
21	0 7 0	0 8 9	71	1 7 8	1 13 7		At 5 pies in the Re.	
22	0 7 4	0 9 2	72	1 8 0	1 14 0		R a. p.	
23	0 7 8	0 9 7	73	1 8 4	1 14 5			
24	0 8 0	0 10 0	74	1 8 8	1 14 10			
25	0 8 4	0 10 5	75	1 9 0	1 15 3			
26	0 8 8	0 10 10	76	1 9 4	1 15 8	2,000	20 58 8	20 70 8
27	0 9 0	0 11 3	77	1 9 8	2 0 1	3,000	30 8 8	30 20 8
28	0 9 4	0 11 8	78	1 10 0	2 0 6	4,000	40 16 8	40 28 8
29	0 9 8	0 12 1	79	1 10 4	2 0 11	5,000	50 25 4	50 37 4
30	0 10 0	0 12 6	80	1 10 8	2 1 4	6,000	60 34 0	60 46 0
31	0 10 4	0 12 11	81	1 11 0	2 1 9	7,000	70 42 8	70 54 8
32	0 10 8	0 13 4	82	1 11 4	2 2 2	8,000	80 51 4	80 63 4
33	0 11 0	0 13 9	83	1 11 8	2 2 7	9,000	90 60 0	90 72 0
34	0 11 4	0 14 2	84	1 12 0	2 3 0	10,000	100 68 8	100 80 8
35	0 11 8	0 14 7	85	1 12 4	2 3 5	15,000	150 10 0	150 18 0
36	0 12 0	0 15 0	86	1 12 8	2 3 10	20,000	200 18 8	200 26 8
37	0 12 4	0 15 5	87	1 13 0	2 4 3	25,000	250 27 4	250 35 4
38	0 12 8	0 15 10	88	1 13 4	2 4 8	30,000	300 36 0	300 44 0
39	0 13 0	1 0 3	89	1 13 8	2 5 1	35,000	350 44 8	350 52 8
40	0 13 5	1 0 8	90	1 14 0	2 5 6	40,000	400 53 4	400 61 4
41	0 13 8	1 1 1	91	1 14 4	2 5 11	45,000	450 62 0	450 70 0
42	0 14 0	1 1 6	92	1 14 8	2 6 4	50,000	500 70 8	500 78 8
43	0 14 4	1 2 1	93	1 15 0	2 6 9	55,000	550 79 4	550 87 4
44	0 14 8	1 2 6	94	1 15 4	2 7 2	60,000	600 88 0	600 96 0
45	0 15 0	1 2 9	95	1 15 8	2 7 7	65,000	650 96 8	650 104 8
46	0 15 4	1 3 2	96	2 0 0	2 8 0	70,000	700 105 4	700 113 4
47	0 15 8	1 3 7	97	2 0 4	2 8 5	75,000	750 114 0	750 122 0
48	0 16 0	1 4 0	98	2 0 8	2 8 10	80,000	800 122 8	800 130 8
49	0 16 4	1 4 5	99	2 1 0	2 9 3			
50	0 16 8	1 4 10						

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Exchange Compensation Allowance.

Exchange Compensation Allowance.

Extracts from the Civil Account Code.

41A. This allowance is granted in accordance with the rules contained in Appendix BB. It is a provisional addition to salary, calculated on the difference between the gold value of half salary at the market rate of exchange, and its value at a privileged rate, which for the present is fixed at 1s. 6d. per rupee, subject to the condition that it shall in no case exceed in any quarter the amount of rupees by which £250 converted at the privileged rate shall fall short of the equivalent of £250 converted at the market rate.

14B. The allowance is payable only to Europeans. Eurasians, who are not statutory natives of India, are to be reckoned as Europeans, and for the purposes of the rules, Europe includes the English-speaking colonies. As regards officers appointed in England, Europeans so appointed are entitled to the allowance, unless their salaries are fixed in sterling or unless they are specifically excluded from it by the terms of their engagement. As regards appointments in India, the claim depends on two factors which may be described as *Personal* and *Official* eligibility. The former is secured by being outside the class "Native of India" as defined in Statute 33 Vict., Cap. 3, Section 6, to which an important privilege of appointment in India to offices carrying a salary of Rs200 and over, save in certain excepted departments, is secured by Standing Orders of the Government of India. Full instructions are contained in Government of India, Financial Department, Nos. 2418 Ex., dated 26th May 1899, and 3457, dated 31st July 1899. As regards official eligibility, the concession is limited to those offices in which European qualifications are held to be indispensable, or to services and departments in which a proportion of Europeans is held to be indispensable, the allowance is admissible only to officers who are appointed as Europeans, and in the case of the services and departments alluded to, only to those officers who are appointed for the purpose of maintaining the requisite proportion of Europeans. The Government of India alone can determine which are the offices, services and departments in which European qualifications or a proportion of Europeans are deemed to be indispensable. The question whether any officer is appointed because he is a European, and for the purpose of maintaining the proportion of Europeans is one for the decision of the Government by or under which the appointment is made.

NOTE 1.—All European officers appointed in England may be admitted to the allowance and Eurasians so appointed may be treated as Europeans if they are not statutory Natives. In dealing with the case of Eurasian officers appointed in England the initial presumption will be that they are entitled to Exchange Compensation Allowance, and the allowance should only be withheld from such an officer when it seems clear that his circumstances are such as to make him a statutory Native.

NOTE 2.—A son of a Native of India by an English mother is ineligible for the allowance.

41B. (1) Further orders of the Government of India have been issued in Financial Department Resolution No. 4947 Rg., dated 5th

Exchange Compensation Allowance.

APP. XX.

November 1898, and No. 2556 Ex., dated 5th June 1899, describing the appointments by virtue of which an officer *appointed in India* becomes entitled to Exchange Compensation Allowance if not otherwise disentitled to it. These orders do not therefore render a person appointed in India eligible for the allowance, if he is a native of India, within the definition of that term in Statute, 33 Vic., Chapter 3, Section 6.

41B. (2) The case of an officer transferred from a service or appointment in which he is eligible for Exchange Compensation Allowance to one which does not carry the allowance, should be dealt with as follows. So long as such an officer substantively belongs to the eligible service or appointment, and merely officiates in the other, he should retain his claims; but when he is substantively transferred, he should not get the allowance if he would not have drawn it had he been originally recruited for his new service or appointment.

41B. (3) The orders issued by the Government of India on the subject of Exchange Compensation Allowance apply *proprio vigore* only to officers paid from general revenues. Their application to officers serving under Local Boards and Municipalities is a matter to be settled by Local Governments so far as these have legal and financial power to enhance the salaries of such officers. To this extent Local Governments may sanction any increase in the salaries of Local Board or Municipal servants by way of exchange compensation, provided that the concessions so made in no case exceed what such officer would have been eligible for by way of Exchange Compensation Allowance had he been serving under Government.

41C. As regards officers appointed in India on or after the 1st April 1897, a certificate of eligibility for Exchange Compensation Allowance will be granted on appointment by the Government by or under which the appointment is made. The certificate will set forth the grounds upon which the officer to whom it is granted is deemed to belong to the class of public servants who supply the indispensable European element in the administrative body of Indian officials. In the case of officers appointed in India before the 1st of April 1897, such a certificate on appointment is not required, but the orders of the Government under which they are now serving should be obtained, as to their eligibility to receive the allowance. Only such officers as have obtained such certificates or orders can be given the full benefit of Exchange Compensation Allowance.

NOTE 1.—Officers to whom Exchange Compensation would not be admissible under these rules, but who have been admitted to it under the rules previously in force, will continue to draw it to the extent of the salaries they were drawing on the 1st of April 1897; but any increase in their salary after that date will be taken in reduction and ultimately in extinction of the claim to the allowance.

NOTE 2.—An officer without a substantive appointment acting in Government service is not debarred from Exchange Compensation Allowance merely by reason of his holding only an officiating appointment.

App. XX.

Exchange Compensation Allowance.

41D. Exchange Compensation Allowance is not admissible to :—

- (a) Persons temporarily appointed to the service of Government for a specified duty only, upon allowances definitely fixed for the particular case;
- (b) Persons serving under a contract in which their allowances are definitely fixed, which is not preliminary to employment in one of the regular services of the Government, and five years of service under which have not elapsed;

NOTE.—This clause relates only to persons appointed under a written contract in India. A European so appointed in England will be entitled to Exchange Compensation Allowance if his salary is not fixed in sterling, and there is nothing in his agreement to exclude him from the allowance.

- (c) Persons who are not members of any regular Service, and who are employed in a professional capacity (such as lawyers, teachers, lecturers, clergymen, medical men), without being debarred from the private exercise of their profession;
- (d) Officers permitted to make family remittances through Government for any month in which the privilege is availed of.

41E. In the case of officers whose emoluments are governed by the Civil Service Regulations, the allowance is admissible only on salary as defined in Article 38 of Regulations. In the case of officers whose emoluments are governed by the Indian Army Regulations, it is admissible only on pay, Indian allowances, and Staff pay. The allowance should be calculated on the whole gross salary for the month before deduction of Income Tax, Annuity and Fund deductions. The percentage is not calculated on fractions of a rupee in the salary, fractions of 8 annas or more being taken as one rupee, and fractions of less than 8 annas being neglected.

Deputation allowance does not come within the definition of "salary" in Article 38 of the Civil Service Regulations, and consequently Exchange Compensation is not admissible in respect of it. But if in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance, it may also count for Exchange Compensation.

NOTE.—The term "Deputation allowance" used above means an allowance payable in addition to salary under Article 81 of the Civil Service Regulations to an officer placed on special duty in India, and does not include the allowance under Article 85 of an officer deputed to Europe, which, when payable in India, carries Exchange Compensation Allowance, provided the officer concerned is otherwise entitled to it.

Exchange Compensation is admissible on leave allowances fixed in rupees and drawn in India or Ceylon.

If any part of an officer's salary is fixed in sterling, and is converted into rupees at the rate of exchange fixed annually for the adjustment of

Exchange Compensation Allowance.

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transactions between England and India, the allowance is payable only in respect of the excess, if any, of the portion of his salary not fixed in sterling, over the portion fixed in sterling.

* * * * *

NOTE 1.—Exchange Compensation Allowance is not admissible on subsistence allowance drawn under Article 193 (a) of the Civil Service Regulations, for the period of suspension pending the enquiry into alleged misconduct.

NOTE 2.—When an officer claims exemption from Income Tax with reference to horse allowance or tentage included in his salary, he cannot draw Exchange Compensation Allowance on such allowances.

41F. The allowance is granted in the form of a percentage on the officer's salary, which will be calculated by the Comptroller General each quarter, and notified by him about the 15th day of the final month in the preceding quarter. Tables for calculating the amounts of the allowance are printed at the end of Appendix BB, and they should invariably be followed, the maxima limits being carefully observed. The percentage applicable to any payment of salary is the percentage for the quarter in which the salary drawn first became payable. In the case of payments of salary made before the end of the month under Article 26 (a) and (c), the rate in force at the time the payment is made should be taken. In all other cases of payments in advance, the rate in force on the 1st of the following month should be adopted.

NOTE 1.—The maximum limit of salary on which Exchange Compensation Allowance can be drawn is intended to be a monthly and not a quarterly one, that is, if during any month of a quarter an officer's salary exceeds the maximum limit, his Exchange Compensation Allowance for that month should be restricted to the maximum.

NOTE 2.—When salary is drawn for a portion of a month, Exchange Compensation Allowance is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

NOTE 3.—From the 1st quarter of 1901-1902 and until further orders the market rate of exchange for the calculation of this allowance will be taken at 1s. 4d. per rupee.

* * * * *

41H. The allowance is drawn with pay on the same bill on which pay is drawn, being shown by a separate entry as follows :—

“Add for Exchange Compensation Allowance at . . . p. c.”

It should be charged to the same head as pay, but in all entries in accounts it should be shown separately from pay. It should not, however, be treated as salary for the purpose of calculating table-money recoverable under Article 1022 of the Civil Service Regulations from an officer travelling by sea.

* * * * *

41I. Exchange Compensation Allowance is not admissible under the rules in Appendix BB to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of the allowance under the restrictions and rules contained in

App. XX.

Exchange Compensation Allowance

the Appendix cited above. But as the allowance will not be payable by the Government of India, but by the foreign employer, the claim in each case must, subject to any conditions imposed by Statute or by trust provisions, be decided in the case of foreign service of the first kind, by the orders of the employer to whom the officer's services have been lent, and in the case of service of the second and third kinds, with the consent of the controlling authority of the funds to which the allowance will be chargeable. If the foreign employer signifies his desire to give the allowance, the sanction of the Local Government by whom the officer's services were lent should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance. If the Local Government entertains any doubt whether the officer is eligible under the rules, the case should be submitted for the decision of the Government of India in the Finance Department.

1. Exchange Compensation Allowance payable by the foreign employer to an officer on foreign service while on privilege leave, should be distributed according to the rule of proportion between the foreign employer and Government.

41K. The market rates of exchange fixed and the percentages of salary admissible on account of the allowance since 1st April 1897 have been as follows :—

Quarter.		Rates of Exchange.	Percentage of salary admissible as allowance.
1897-98	1st quarter	1s. 2 $\frac{1}{2}$ d.	9 $\frac{1}{2}$ %
"	2nd "	1s. 2 $\frac{1}{2}$ d.	10 $\frac{1}{2}$ %
"	3rd "	1s. 3 $\frac{1}{2}$ d.	8 $\frac{1}{2}$ %
"	4th "	1s. 3 $\frac{1}{2}$ d.	8 $\frac{1}{2}$ %
1898-99	1st "	1s. 3 $\frac{1}{2}$ d.	6 $\frac{1}{2}$ %
"	2nd "	1s. 3 $\frac{1}{2}$ d.	6 $\frac{1}{2}$ %
"	3rd "	1s. 3 $\frac{1}{2}$ d.	6 $\frac{1}{2}$ %
"	4th "	1s. 3 $\frac{1}{2}$ d.	6 $\frac{1}{2}$ %
1899-1900	1st "	1s. 4 $\frac{1}{2}$ d.	6 $\frac{1}{2}$ %
"	2nd "	1s. 3 $\frac{1}{2}$ d.	6 $\frac{1}{2}$ %
"	3rd "	1s. 4d.	6 $\frac{1}{2}$ %
"	4th "	1s. 4 $\frac{1}{2}$ d.	5 $\frac{1}{2}$ %
1900-01	1st "	1s. 4 $\frac{1}{2}$ d.	5 $\frac{1}{2}$ %
"	2nd "	1s. 4d.	6 $\frac{1}{2}$ %
"	3rd "	1s. 3 $\frac{1}{2}$ d.	6 $\frac{1}{2}$ %
"	4th "	1s. 3 $\frac{1}{2}$ d.	6 $\frac{1}{2}$ %
1901-02	"	1s. 4d.	6 $\frac{1}{2}$ % and until further order.

APPENDIX XXI.

[Articles 126 (iv), 129 (iv) and 130 (ii) of Code, 6th Edition.]

Revised Estimates of Expenditure.

Circular No. 5 F., dated Calcutta, the 21st March 1895.

From—DENZIL IBBETSON, Esq., I.C.S., Offg. Secretary to the Government of India, DEPARTMENT OF REVENUE AND AGRICULTURE,

To—The Secretary to the Government of Madras.

"	"	"	"	"	"	Rombay.
"	"	"	"	"	"	Bengal.
"	"	"	"	"	"	the North-Western Provinces and Oudh.
"	"	"	"	"	"	the Punjab.
"	"	"	"	"	"	Chief Commissioner of the Central Provinces.
"	"	"	"	"	"	Burma.
"	"	"	"	"	"	Assam.
"	"	"	"	"	"	Coorg.
"	"	"	"	"	"	Ajmer.
"	"	"	"	"	"	Superintendent of Port Blair.
"	"	"	"	"	"	Agent to the Governor General in Baluchistan.
"	"	"	"	"	"	Resident at Hyderabad.

In August 1894, sections 123 and 127 of the Forest Department Code were amended, mainly in order to correct an erroneous impression that appeared to exist regarding the nature of the Revised Estimates of Forest expenditure and their connection with the Budget Estimates. It was evidently believed in some cases that to "provide" for increased expenditure in the Revised Estimates superseded the necessity of applying for an additional grant; and it was still more often thought that the submission of these Revised Estimates was the proper and only occasion for applying for an additional grant to cover expenditure which had not been provided for in the Budget Estimates. The orders thus revised have, however, not been uniformly observed by Local Governments and Administrations, or by the responsible officers of the Forest Department subordinate to them; while the Government of India have had frequent occasion to notice that confusion still exists as to the object which the Revised Estimates of expenditure are designed to serve, and as to the rules regarding applications for additional grants. I am, therefore, directed to communicate the following observations for guidance.

2. The Budget Estimates are passed and sanctioned before the commencement of the year to which they apply. They provide for expenditure within certain limits; and Local Governments have power, subject to well-known rules, to regulate their expenditure within these limits. Outside these limits no expenditure of any sort whatever can properly be incurred, unless a special additional grant to cover it has been applied for and sanctioned by the Government of India.

App. XXI.

Revised Estimates of Expenditure.

3. The Revised Estimates (not Revised Budget Estimates, as they are often improperly called) make no *provision* for any expenditure whatever; they are *accepted*, not sanctioned, by the Government of India; and no entry in them carries with it any authority for expenditure of any kind. They do not even provide for, or authorise, the expenditure of charges already entered in the Budget Estimates; for these latter alone possess authority. The Revised Estimates are not Budgets or appropriations of money, nor do they supersede the Budget Estimates as the basis for the regulation of expenditure. They are estimates pure and simple, prepared for information, in order to indicate to Government how far the expenditure already sanctioned (in the Budget Estimates and in subsequent additional grants, if any) will be worked up to. If the figures for expenditure in the Revised Estimates exceed the total of the Budget Estimates, and of special grants already made or applied for, they clearly must be wrong, and will be corrected accordingly by the Government of India; for no expenditure can be incurred that has not been sanctioned, and, if it had become apparent, before the preparation of the Revised Estimates, that expenditure in excess of existing sanction would be necessary, additional sanction would, under standing rules, have been applied for at once.

4. The rule is that sanction to all expenditure in excess of Budget provision must be applied for *as soon as it becomes apparent that such expenditure will be necessary*. When, however, the excess expenditure under individual heads is small, it may happen that the general review of the year's requirements which is made for the purposes of the Revised Estimates discloses for the first time the necessity for such expenditure. When that is the case, the application for an additional grant must be made at once, separately, and in a complete form, so that it may be disposed of quite apart from the Revised Estimates. It has, indeed, no connection with those estimates; for the making of the application is a condition precedent to the inclusion of the sum applied for in the estimates: in short, the estimates depend on the grant, not the grant upon the estimates.

5. As soon, then, as it appears that expenditure in excess of Budget sanction will be necessary, an application for an additional grant should be made at once. It must be shown—

- (1) that the expenditure is necessary and unavoidable, or at least in the highest degree advisable;
- (2) that it could not have been foreseen when the Budget Estimates were prepared; or, if it could have been, it must be explained why the necessary provision was not made;
- (3) that it cannot be met by re-appropriation within the Budget Grant for forest expenditure;
- (4) that it cannot be met by re-appropriation from the Budget Grants under other major heads of expenditure which are controlled by the Local Government.

Revised Estimates of Expenditure.

App. XXI.

6. In an organization such as the Forest Department, extra expenditure may occasionally be highly advisable, though not absolutely unavoidable. For instance, expenditure which produces revenue may have to be increased in the course of the year; and if a demand should spring up for certain forest produce, it must be met at once, or the revenue may be altogether lost. But in all cases the necessity for the proposed excess expenditure must be fully explained and justified in detail; mere general references to a probable increase in the receipts are insufficient.

7. I am to request that the officers concerned may be enjoined to carefully observe these instructions.

Nos. 356 to 358 F.

Copy forwarded, for information and guidance, to the Inspector General of Forests; and, for information, to the Finance Department and the Comptroller and Auditor General.

By order,

E. D. MACLAGAN,

Under-Secretary to the Government of India.

App. XXII.

Value of produce removed under rights or granted free or at reduced rates.

APPENDIX XXII.

Value of produce removed under rights or granted free or at reduced rates.

Circular No. 6, dated Calcutta, the 5th March 1897.

From—B. RIBBENTROP, Esq., C.I.E., Inspector General of Forests,

To—The Secretary to the Government of Madras.

"	"	"	"	"	"	Bombay.
"	"	"	"	"	"	Bengal.
"	"	"	"	"	"	the North-Western Provinces and Oudh.
"	"	"	"	"	"	the Punjab.
"	"	"	"	"	"	Chief Commissioner of the Central Provinces.
"	"	"	"	"	"	Burma.
"	"	"	"	"	"	Assam.
"	"	"	"	"	"	Coorg.
"	"	"	"	"	"	Ajmer.
"	"	"	"	"	"	Superintendent of Port Blair.
"	"	"	"	"	"	Agent to the Governor General in Baluchistan.
"	"	"	"	"	"	Secretary for Berar to the Resident at Hyderabad.

In continuation of the endorsement from this office No. , dated the 26th June 1896, and with reference to pages 36 and 54 of the Inspector General's Review of Forest Administration for 1894-95, I have the honour to say that the replies to Circular No. 8, dated 26th June 1896, have not completely met the purpose that I had in view. I desired to ascertain the value of produce removed under rights, or granted free or at reduced rates, in the various provinces under the heads—

Timber.	|	Firewood.
Bamboos.	|	Other minor forest produce.

Grazing and grass.

Now it is evident that to render this information of any practical use, some uniform method of calculating the value of produce taken away, or of the grazing permitted free or at privileged rates, should be adopted. The replies received show that the value placed upon produce in the various provinces differs very considerably, from as much as nearly Rs 1 per cubic foot of timber to (in other cases) 50 cubic feet of timber per Rs 1. In some cases the number of cubic feet of timber or fuel has not been given, rendering it impossible to form any idea as to how the value has been arrived at; and this omission also renders it impossible to draw up Chapter III of the Review as completely as I should wish (see remarks on page 45 of the Review for 1894-95). It must, I think, be admitted that much of the forest produce removed by village right-holders could not be disposed of at full market rates. Such produce is often of inferior quality, and is frequently removed from localities so remote as to prevent the extraction of produce at full rates. This being so, and in order to ensure a uniform method of calculating the value of produce removed

Value of produce removed under rights or granted free or at reduced rates. App. XXII.

free by right-holders, it will, I consider, be fair to decide that all such produce shall be valued at half the ordinary rates paid by purchasers. In the case of grazing, this should be valued at full rates as obtaining in the locality concerned. The information may best be supplied in a table which should be drawn up in the following form :—

	TIMBER.		FUEL.		BAMBOOS.		MINOR PRODUCE.	GRAZING.	TOTAL VALUE.
	Cubic feet.	Value.	Cubic feet.	Value.	Number.	Value.	Value.	Value.	
		R		R		R	R	R	R
Right-holders . . .									
Free-grantees . . .									
TOTAL .									

I beg that, unless this information is already available in the Annual Report of the Circle for 1895-96, the Conservator may be directed to furnish it to me in the above form, and that a similar return may be embodied in future annual reports.

App. XXIII.

Forms to be appended to Annual Forest Administration Reports.

APPENDIX XXIII.

Forms to be appended to Annual Forest Administration Reports.

Circular No. $\frac{1}{229-14}$ F., dated Calcutta, the 17th January 1899.
 From—T. W. HOLDENESS, Esq., C.S.I., Secretary to the Government of
 India, DEPARTMENT OF REVENUE AND AGRICULTURE,
 To—The Secretary to the Government of Madras.
 „ „ „ „ „ Bombay.
 „ „ „ „ „ Bengal.
 „ „ „ „ „ the North-Western Provinces and
 Oudh.
 „ „ „ „ „ the Punjab.
 „ „ „ „ „ Burma.
 „ Chief Commissioner of the Central Provinces.
 „ „ „ „ „ Assam.
 „ „ „ „ „ Coorg.
 „ „ „ „ „ Ajmer.
 „ Resident at Hyderabad.
 „ Superintendent of Port Blair.
 „ Agent to the Governor General in Baluchistan.

After considering the replies received to Circular No. 12 F., dated the 25th June 1897, I am directed to say that the Government of India have decided that Forms Nos. 47, 48, 49, 50, 51, 52, 54, 55, 56, 58, 59 and 60 appended to Annual Forest Administration Reports shall, in future, be prepared in the manner proposed in that Circular. The required information should be furnished only in respect of the classes of forests which are actually in existence in each province. As regards Form No. 59, for provinces in which any one kind of wood possesses a special value, such as teak, sandalwood, padouk, etc., transactions in these woods may be shown separately from those in woods of other descriptions.

2. It has been represented that *Form No. 46†* is often referred to for the purpose of ascertaining the area of a particular forest, and the Government of India have, therefore, no objection to this Form being printed in its present detail every fifth year; for intervening years it should be curtailed as indicated in the Circular.

3. On further consideration, the Government of India have come to the conclusion that it would be as well to retain column 3 in *Form No. 53‡*, the remaining information being given for each Range only, with totals for Divisions and Circles.

4. In *Form No. 57§* only Divisional totals should be given for each class of forests separately. If desired, the outturn of the different classes of timber may be given as shown in the form of this return appended to the Reports from Burma.

No. $\frac{60}{229-14}$ F.

Copy forwarded to the Inspector General of Forests for information.

* Corresponding with Forms Nos. 52, 53, 54, 55, 56, 57, 59, 60, 61,* 63, 64, 65 and 66 in the Forest Department Code, 6th edition.

* Form 61 has been modified by Circular No. 18 F., dated 22nd September 1905.
 † Form 51 in 6th edition. ‡ Form 58 in 6th edition. § Form 62 in 6th edition.

Rewards to informers in forest offence cases to be charged to sub-head App. XXIV.
A IX (b).

APPENDIX XXIV.

Rewards to informers in forest offence cases to be charged to
sub-head A IX (b).

Circular No. $\frac{12}{40-14}$ F., dated Simla, the 12th September 1899.

From—E. MACONCHIE, Esq., I.C.S., Under-Secretary to the Govern-
ment of India, DEPARTMENT OF REVENUE AND AGRICULTURE,

To—The Secretary to the Government of Madras.

"	"	"	"	"	Bombay.
"	"	"	"	"	Bengal.
"	"	"	"	"	the North-Western Provinces and Oudh.
"	"	"	"	"	the Punjab.
"	"	"	"	"	Burma.
"	"	"	"	"	Chief Commissioner of the Central Provinces.
"	"	"	"	"	Assam.
"	"	"	"	"	Coorg.
"	"	"	"	"	Ajmer.
"	"	"	"	"	Resident at Hyderabad.
"	"	"	"	"	Superintendent of Port Blair.
"	"	"	"	"	Agent to the Governor General in Baluchistan.

I am directed to say that, after consideration of the replies received to Circular No. 7 F., dated the 14th April last, the Government of India are of opinion that rewards granted to officers and informers in Forest offence cases should be charged against sub-head A IX (b) or the budget grant of the local Forest Department. I am to request therefore that this procedure may be adopted in future in

No. F.

Copy forwarded to the Comptroller and Auditor General for information.

App. XXV.

Printing and distribution of Working-Plans.

APPENDIX XXV.

[Article 90 (i) of Code, 6th Edition.]

Printing and distribution of Working-Plans.

Circular No. 4 F., dated Calcutta, the 17th March 1905.

From—L. ROBERTSON, Esq., I.C.S., Under-Secretary to the Government of India, DEPARTMENT OF REVENUE AND AGRICULTURE,
 To—The Secretary to the Government of Bengal, Revenue Department.
 „ Chief Secretary to the Government of the United Provinces.
 „ „ „ „ Punjab.
 „ Revenue Secretary to the Government of Burma.
 „ Honourable the Chief Commissioner of the Central Provinces.
 „ Chief Commissioner of Coorg. „ Assam.
 „ „ „ „ „ Ajuer.
 „ Honourable the Agent to the Governor General in Baluchistan.
 „ „ „ „ „ and Chief Commissioner, North-West Frontier Province.
 „ Superintendent of Port Blair.

In the Circular from this Department, No. 16 F., dated the 10th September 1903, the number of copies of working-plans to be finally printed off and distributed was increased from 30 to 50, so that all Conservators and Forest officers in independent administrative charge might receive copies.

2. The Inspector General of Forests has, however, brought to the notice of the Government of India that applications for copies of working-plans are now frequently being received also from foreign countries, and that the number of copies available to meet these requests is insufficient. The Government of India attach great importance to the exchange of Forest publications with Foreign Governments, and with a view to enable such requisitions to be complied with, I am to request that in future 65 copies of all sanctioned working-plans may be printed in place of 50 as at present prescribed, and distributed in accordance with the enclosed list.

No. 398—401 F.

Copy forwarded, for information, to the Governments of Madras and Bombay, the Inspector General of Forests, and the Comptroller and Auditor General, in continuation of endorsement No. ¹¹²¹₁₁₂₂¹¹²³₁₁₂₄ F., dated the 10th September 1903.

Printing and distribution of Working-Plans.

App. XXV.

Distribution List of Working-Plans.

	Copies.
Government of India, Department of Revenue and Agriculture (Revenue)	22
Local Government concerned	6
Divisional Officer concerned	4
Conservator of Circle concerned	4
Conservator of Forests, Bengal (1 circle)	1
" " Punjab (1 circle)	1
" " United Provinces (3 circles)	3
" " Assam (1 circle)	1
" " Central Provinces (3 circles)	3
" " Burma (4 circles)	4
" " Madras (3 circles)	3
" " Bombay (4 circles)	4
Extra-Assistant Conservator of Forests in charge, Ajmer	1
" " Baluchistan	1
Deputy Conservator of Forests, North-West Frontier Province	1
" " Coorg	1
Reporter on Economic Products	2
Librarian, Imperial Library, Mc'calfe Hall, Calcutta	1
Officer in charge of the Records of the Government of India, Imperial Secretariat Buildings, Calcutta	1
Director, Imperial Forest School	1

APP.
XXVI.

Decentralization of Forest audit.

APPENDIX XXVI.

[Article 124 of Code, 6th Edition.]

Decentralisation of Forest Audit.

No. 6271 A., dated Simla, the 4th October 1904.

RESOLUTION.—By the Government of India,

FINANCE AND COMMERCE DEPARTMENT.

Under the system introduced by the Resolution in this Department, No. 6387, dated the 31st May 1876, Forest Revenue and Expenditure in all Provinces, except Madras and Bombay, are accounted for to the Comptroller and Auditor General, who conducts the necessary audit and thereafter transfers the transactions to the Accountants General and Comptrollers concerned for adjustment on their books. The Comptroller General also submits the Forest Budget Estimates of the Provinces under his audit to the Government of India, by whom they are reviewed in two Departments before orders are passed.

2. Whatever might have been the merits of this system when introduced, there is no doubt that under present conditions such centralisation of audit involves delay in the adjustment of the Forest Revenue and Expenditure in the books of the Accountants General and Comptrollers and that the review in detail of the estimates by the Government of India, which cannot be dispensed with so long as the present centralised system is maintained, throws unnecessary work on the departments concerned. The Government of India have therefore decided that the Forest Revenue and Expenditure in all Provinces should, as in Madras and Bombay, be accounted for to, and audited and brought to account by, the account officer of the Province, instead of the Comptroller General. The account officers will deal with the heads IX and 11.—Forests in their estimates and accounts and the Budget Notes just as they deal with any other head of Revenue and Expenditure on their books, the separate estimates submitted to the Government of India being discontinued. The new system will be introduced with effect from the 1st of April 1905, the accounts for February and March 1905 and the closing of the accounts for the year 1904-05, being consequently dealt with by the account officers of each Province.

3. The present Forest Branch in the Comptroller General's Office will be decentralised and the clerks employed therein will be disposed of in such manner as the Comptroller General considers most convenient and suitable. In order to enable the account officer to deal with the increased work, the establishment shown in the annexed proposition statement is sanctioned. The Comptroller General will address the Government of India separately in regard to the gazetted staff.

Ordered that a copy be forwarded to all Local Governments and Administrations (except Madras and Bombay); to the Revenue and Agriculture Department; to the Comptroller and Auditor General; and to all Accountants General and Comptrollers (except Accountants General, Madras and Bombay, and Comptroller, Post Office).

Printing of Classified Lists.

APP.
XXVII.

APPENDIX XXVII.

[Article 274 of Code, 6th Edition.]

Printing of Classified Lists.

Circular No. 14 F., dated Simla, the 19th October 1904.

From—L. ROBERTSON, Esq., I.C.S., Under-Secretary to the Government of India, DEPARTMENT OF REVENUE AND AGRICULTURE,

To—The Secretary to the Government of Bengal, Revenue Department.
 „ Chief Secretary to the Government of the United Provinces.
 „ Revenue and Financial Secretary to the Government of the Punjab.
 „ „ Secretary to the Government of Burma.
 „ Honourable the Chief Commissioner of the Central Provinces.
 „ „ „ „ Assam.
 „ Chief Commissioner of Coorg.

I am directed to invite your attention to the Circular from this Department, No. 3 F., dated the 28th January 1893, and to intimate that the system at present in force whereby the lists of Forest Officers intended for incorporation in the half-yearly Classified Lists are in the case of all provinces outside the Presidencies of Madras and Bombay first sent to this department, where they are scrutinized, checked and reprinted, has been found in practice to be unsuitable. The Government of India have, therefore, decided that Provincial Lists of Forest Officers should in future be forwarded in print, direct to the Superintendent of Government Printing, India, to reach not later than the 1st February and the 1st August in each year. The lists will be as usual issued from the Government Press bound together with the lists of the Madras and Bombay Presidencies after indices and tables of contents have been prepared in this Department.

2. I am accordingly to request that 350* printed copies of the Classified Lists of Forest Officers, Imperial, Provincial and Subordinate, as marginally noted, for the edition of the 1st January 1905, and of all subsequent issues, may be forwarded direct so as to reach the Superintendent of Government Printing, India, Calcutta, not later than the dates specified above and that, at the same time, 5 copies may be sent direct to this Department. These lists should be very carefully corrected up to the 1st January and 1st July of each year, and printed in the same style and type, and on paper of the same size, as the present half-yearly lists. Article 275 of the Forest Department Code will be amended in so far as is required by the alteration in procedure above indicated. The compilation of the lists will, however, be continued on the system therein prescribed.
- (a) Bengal (with Andamans)—Imperial, Provincial and Subordinate Services.
 - (b) United Provinces (with Ajmer)—Imperial, Provincial and Subordinate Services.
 - (c) Punjab, Central Provinces and North-West Frontier Province—Imperial Service.
 - (d) Punjab (with Baluchistan)—Provincial and Subordinate Services.
 - (e) Central Provinces—Provincial and Subordinate Services.
 - (f) Burma (with Andamans)—Imperial, Provincial and Subordinate Services.
 - (g) Coorg—Subordinate Service.

* Since increased to 500 copies. Circular telegram No. 1 F., and letter to the Government of Bengal, No. 50 F., dated 20th January 1906.

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Printing of Classified Lists.

Nos. 1178—81 F.

Superintendent of Port Blair,
Chief Commissioner, Ajmer,

Copy forwarded to the Hon'ble the Agent to the G. G., Baluchistan.
Hon'ble the Agent to the G. G. and C. C., N.-W. F. P.,
for information, with the intimation that the Forest Officers in
the Andamans
Ajmer are included in the lists to be printed by the
Baluchistan
the Hazara Division
Governments of Bengal and Burma
Government of the United Provinces who should be furnished with full
Government of the Punjab
Government of the Punjab
particulars regarding the officers in question in the prescribed form.

No. 1182 F.

Copy of the foregoing forwarded to the Superintendent of Government Printing, India, for information and future guidance.

Classification of Forest Revenue and Expenditure.

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APPENDIX XXVIII.

Classification of Forest Revenue and Expenditure.

Circular No. 9 F., dated Calcutta, the 7th March 1891.

From—J. W. P. MUIR-MACKENZIE, Esq., I.C.S., Under-Secretary to the
Government of India, DEPARTMENT OF REVENUE AND AGRICULTURE,

To—The Secretary to the Government of Bengal.

" " " " " the North-Western Provinces
and Oudh." " " " " the Punjab.
" Chief Commissioner of the Central Provinces.

" " " " Burma.

" " " " Assam.

" " " " Coorg.

" " " " Ajmer.

" Superintendent of Port Blair.

" Resident at Hyderabad.

I am directed to forward, for information and for the guidance of Forest Officers in , a List showing in details, under the different heads and sub-heads prescribed in the Forest Department Code (3rd edition) the appropriate classification of the various items of Revenue and Expenditure most commonly occurring in the accounts of the Forest Department. I am to add that this List has been drawn up by the Officiating Inspector General of Forests in communication with Conservators and the Assistant Comptroller General (Forests), and is approved of by the Government of India.

No. 372 F.

Copy forwarded to the Foreign Department for communication to the Agent to the Governor General in Baluchistan.

Nos. 373 to 376 F.

Copy forwarded, for information, to the Governments of Madras and Bombay, the Comptroller and Auditor General, and the Inspector General of Forests.

List showing Classification of Forest Accounts.

REVENUE.

R. I. a.

(i) General.

Revenue on timber of all kinds cut or collected in, or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing, or purchasing which are charged to A. I. a.

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R. I. a.

(ii) *Special.*

Payments under contract agreements for lost, missing, or burnt logs, sleepers, or other timber (see R. V. a).

R. I. b.

(i) *General.*

Revenue on all firewood and charcoal cut or collected, or manufactured in, or removed from, the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing, or purchasing which are charged to A. I. b.

(ii) *Special.*

Payment under contract agreements for lost, missing, or burnt firewood and charcoal (see R. V. a).

R. I. c.

(i) *General.*

Revenue on all bamboos cut or collected, or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing, or purchasing which are charged to A. I. c.

(ii) *Special.*

Payments under contract agreements for lost, missing, or burnt bamboos (see R. V. a).

R. I. d.

All revenue from sandalwood.

R. I. e.

(i) *General.*

Revenue on all produce other than timber, firewood, charcoal or bamboos, cut or collected in, or removed from, the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing, or purchasing which are charged to A. I. e.

(ii) *Special.*

Payments under contract agreements for lost, missing, or burnt grass or other minor produce (see R. V. a).

Sale-proceeds of silk cocoons.

„ of resin and products thereof.

„ of hay, etc., etc.

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R. II. a.

(i) *General.*

Revenue on timber of all kinds removed from the forests by consumers or purchasers, and the expenses of cutting, collecting, and removing which are defrayed by them. [Should any incidental expenses for marking or girdling, or temporary revenue collecting establishments be incurred by Government on such timber, they would be charged to A. II. (see that head).]

(ii) *Special.*

Payments for the valuation of timber on land applied for for cultivation.

R. II. b.

(i) *General.*

Revenue on firewood and charcoal removed from the forests by consumers or purchasers, and the expenses of cutting, collecting, and removing which are defrayed by them. [Should any incidental expenses for marking or girdling be incurred by Government on such firewood and charcoal, they would be charged to A. II. (see that head).]

(ii) *Special.*

Sale-proceeds of firewood and brushwood sold to contractors from the plain's *rakhs*.

Sale-proceeds of firewood and brushwood sold standing on forest or waste land sold, granted or leased for cultivation.

R. II. c.

Revenue on bamboos removed from the forests by consumers or purchasers and the expenses of cutting, collecting, and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such bamboos, they would be charged to A. II. (see that head).]

R. II. d.

(i) *General.*

Revenue on grazing and fodder grass removed from the forests by consumers or purchasers and the expenses of cutting, collecting, and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such grazing and fodder grass, they would be charged to A. II. (see that head).]

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Classification of Forest Revenue and Expenditure.

R. I. I. *d.*

(ii) *Special.*

Sale-proceeds of grazing leases, and of grazing and grass cutting permits.

Share of *tirni* revenue credited in District Accounts.

R. II *e.*

(i) *General.*

Revenue on all produce, other than timber, firewood, charcoal, bamboos, grazing and fodder grass, removed from the forests by consumers or purchasers, and the expenses of cutting, collecting, and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such produce, they would be charged to A. II. (see that head).]

(ii) *Special.*

Sale-proceeds of cardamom leases.

„ of skins, horns, and manure.

R. III.

Revenue on all drift and waif timber and on confiscated timber and produce of all kinds, whether transferred to Government account or not.

R. IV. *a.*

Duty on foreign timber or other forest-produce.

R. IV. *b.*

(i) *General.*

Revenue from forests not managed by Government officers, but in which Government has a share or has certain other rights.

(ii) *Special.*

Seigniorage on trees felled in the *guzarás* of Hazara.

Share of revenue from the *jagir* forests of Kangra.

R. V. *a.*

Fines.—Realizations by fines inflicted under a Magistrate's order, when credited to Forest Revenue.

Forfeitures.—Of deposits for non-fulfilment of agreement.

By securities for non-fulfilment of agreement.

All payments for non-fulfilment of agreement, other than those mentioned under R. I. *a, b, c, e.*

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R. V. b.

Refunds by the payees of sums previously disbursed by the Department.

R. V. c.

(i) *General.*

All revenue which does not fall under any other head.

All sums accepted as compensation for offences compounded by Forest Officers.

(ii) *Special.*

Rent of land under temporary cultivation.

„ of wells, water-courses, water-mills, depôts, shops.

„ of houses occupied by Forest Officers.

Fees on registration of property marks.

„ on rafting timber.

„ on duplicate permits.

Pass and removal permit fees.

Sale-proceeds of fishing contracts or leases.

„ of licenses to catch hawks.

„ of hunting and shooting permits.

„ of condemned tents, furniture, and other stores; also

of condemned live-stock, tools and plant.

„ of confiscated implements and other articles which are not “forest produce” (see R. III).

Cost of delivering timber at railway stations when separately charged.

Price of stores lost and paid for by workmen, contractors or establishment.

Sale of boiler ashes.

A.—CONSERVANCY AND WORKS.

A. I. a.

(i) *General.*

All charges for work connected with the cutting or collecting of timber in, and removal of timber from, the forests by Government agency.

(ii) *Special.*

Marking, felling, logging, sawing, measuring, moving, extracting by paths, slides or otherwise, launching, catching, landing, classifying, stacking, guarding, and preserving timber.

Blasting or otherwise clearing river-beds for the extraction of timber.

A. I. a.

(ii) *Special*—(concluded).

Commission to coolie-chowdries in connection with any such work.

Making and repair of boats used on timber works.

Construction and repair of temporary buildings in connection with timber works.

Construction and repair of temporary roads, slides, and tramways for extracting timber.

Clearing and fencing timber depôts.

Advertisements and notices of timber sales.

Compensation on account of land temporarily taken up for timber works.

Compensation on account of damage done by timber works.

Thinning and cutting out of inferior species, where the operation is a profitable one and yields principally timber (see A. I. b and A. VIII. f).

Cutting out of burnt trees, where the operation is a profitable one and yields principally timber (see A. I. b and A. VIII. f).

Pay and travelling allowance of temporary establishment employed on timber works.

Expenses in connection with accidents to workmen and others.

Repairs of tools, stores, and plant used on timber works.

Carriage of tools, stores, and plant used on timber works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

Watching timber supposed to be stolen.

A. I. b.

(i) *General*.

All charges for work connected with the cutting or collecting of firewood, the manufacturing of charcoal, or the removal of firewood and charcoal from the forests by Government agency.

(ii) *Special*.

As for A. I. a; but for fuel and charcoal instead of for timber.

Weighment of fuel and charcoal, also cost of bags, baskets, etc., for the storage or transport of the same.

Thinning and cutting out of inferior species, where the operation is a profitable one and yields principally firewood and charcoal (see A. I. a and A. VIII. f).

Cutting out of burnt trees and shrubs, or brushwood, where the operation is a profitable one and yields principally firewood and charcoal (see A. I. a and A. VIII. f).

A. I. c.

(i) *General*.

All charges for work connected with the cutting, or collecting, or the removal of bamboos from the forests by Government agency.

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A. I. c.

(ii) *Special.*

As for A. I. a; but for bamboos, instead of for timber.

A. I. d.

All charges for sandalwood.

A. I. e.

(i) *General.*

All charges for work connected with the collection in, or removal from, the forests by Government agency of grass and of produce other than timber, firewood, charcoal, and bamboos.

(ii) *Special.*

As for A. I. a; but for grass and minor produce, instead of for timber.

Collection of myrabolams.

„ of stags' horns.

Weighment of minor produce.

Rearing of lac.

„ of silkworms, and sale of cocoons.

Extraction of resin and preparation of products therefrom.

Watching produce supposed to be stolen.

A. II.

(i) *General.*

All incidental charges in connection with the removal of produce of all kinds from the forests by consumers or purchasers, other than such as is cut or collected by Government agency.

All charges incurred in connection with produce given free or under privileges or to rightholders.

(ii) *Special.*

Marking trees or other produce for removal.

Marking out areas from which produce may be removed.

Pay and travelling allowance of temporary establishment employed to supervise removals, issue permits, or to guard grass preserves; as well as incidental charges connected with the formation of the preserves.

Erection and repair of temporary huts for such establishment.

Construction and repair of temporary roads, bridges, or other works, when used solely or mainly for the removal of produce by purchasers.

Grazing lease of canal bank at Changa Manga.

Commission paid for collecting revenue classified under R. II.

Payment of fees to lambardars and others for collecting grazing dues.

Classification of Forest Revenue and Expenditure.

A. II.

(ii) *Special*—(concluded).

Payment of Tahsil establishments entertained for keeping account of grazing dues collected.

Cost of lamp-oil at Revenue *chankis*.

Payments for assistance by seizing and impounding cattle.

A. III.

(A)—Drift and waif timber—

(i) *General*.

Charges in connection with drift and waif timber, including amounts paid for salving, collecting, moving, storing, and disposing of such timber.

(ii) *Special*.

Pay and travelling allowance of temporary establishment employed on drift timber works.

Repairs of tools, stores, and plant used on such works.

Carriage of tools, stores, and plant used on such works, otherwise than on first receipt or on transfer from one Division to another (see A. VI. c).

Watching produce supposed to be stolen.

(B)—Confiscated forest-produce—

(i) *General*.

Charges in connection with confiscated forest-produce of all kinds except carriage.

(ii) *Special*.

Carriage of confiscated produce.

A. IV. a.

(i) *General*.

Payment to Maharaja of Sirmúr for share of Jamna river dues.

(ii) *Special*.

Pay of temporary establishments engaged in the protection or collecting of foreign timber.

A. IV. b.

(i) *General*.

Charges relating to Revenue sub-head IV. (b), in connection with revenue derived from forests not managed by Government officers, but in which Government has a share or has certain other rights.

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A. IV. b.

(ii) *Special.*

Expenses, if any, in connection with the realization of seigniorage on trees felled in the *guzarás* of Hazara, or of share of revenue from the *jagir* forests of Kangra.

A. V.

(i) *General.*

Rent of leased forests and payments to shareholders in forests managed by Government.

(ii) *Special.*

Payments for Chamba and Bashahr leased forests and Banda shared forests.

Seigniorage on trees felled in Government forests in Hazara.

Share of revenue of certain *belas* on the Chenab, payable to Diwan Thakur Das.

Payments, under Settlement orders, of share of gross income from the Kangra forests.

A. VI. a.

(i) *General.*

Purchase of elephants; also buffaloes and bullocks.

(ii) *Special.*

Purchase of mules and well-cattle.

A. VI. b.

(i) *General.*

Feed and keep of elephants, buffaloes, and bullocks.

(ii) *Special.*

Feed and keep of mules and well-cattle.

Medicines and veterinary charges.

Pay of temporary establishment in charge of live-stock.

Rent of ground for stabling elephants.

Ferry-hire for elephants and elephant gear.

A. VI. c.

(i) *General.*

Purchase (but not repair) of tools, stores, and plant of all kinds and for whatever purpose obtained. [Charges for carriage on first receipt, or on transfer from one Division to another, to be debited to A. IX. c; other charges for carriage to be debited to works—see instructions under other heads.]

Purchase of petty stores, such as paint, iron-mongery, etc., should be charged to the work concerned.

(ii) *Special.*

Carts, mining tools, crow-bars, spades, pickaxes, *phowrahs*, saws, files, saw-sets, badges, axes, hammers, marking-hammers, and other marking implements.

Surveying and mathematical instruments, measurers.

Elephant gear.

Arms and accoutrements.

Tents and apparatus belonging thereto, such as ropes and *salectas*.

Furniture for rest-houses.

Office furniture, including tables, chairs, almirahs, boxes, carpets, locks, keys, weighing-machines.

A. VII. a.

(i) *General.*

Construction and repair of permanent and semi-permanent roads, paths, bridges, tramways, and timber slides; *i.e.*, of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII. d).

(ii) *Special.*

Cutting and clearing of interior lines where they are used mainly as roads or paths (see A. VIII. d, A. VIII. e, and A. VIII. f).

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores, and plant used on these works.

Carriage of tools, stores, and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

Purchase of, or compensation for, land taken up for permanent or semi-permanent roads or paths.

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A. VII. *b*.

(i) *General*.

Construction and repair of permanent and semi-permanent buildings, *i.e.*, of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII. *d*).

(ii) *Special*.

Purchase of, or compensation for, building sites.

Purchase and carriage of materials.

Pay and travelling allowance of establishment employed on these works.

Repair of tools, stores, and plant used on these works.

Carriage of tools, stores, and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

A. VII. *c*.

(i) *General*.

Works other than those to be charged to A. VII. *a*. or A. VII. *b*.

Clearing snow from buildings.

Closing and securing unoccupied buildings.

(ii) *Special*.

Construction and repair of wells, tanks, and bunds or *anicut*s.

Laying out and keeping in order office or rest-house compounds and camping-grounds.

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores, and plant used on these works.

Carriage of tools, stores, and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. *c*).

Purchase or rent of, or compensation for, land taken up for wells, tanks, and camping-grounds.

A. VIII. *a*.

(i) *General*.

All charges connected with the demarcation of forest boundaries and the erection and repairs of boundary marks; also the maintenance of *outer* boundaries, except where they are specially cleared for fire-protection.

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A. VIII. a.

(ii) *Special.*

Digging trenches, erecting fences, cutting and clearing lines, erecting and numbering pillars, when done on an *outer* boundary.

Laying down and checking *outer* boundaries, when not done as part of a survey.

Cost of Settlement operations.

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores, and plant used on these works.

Carriage of tools, stores, and plant used on these works, otherwise than on their first receipt or on transfer from one Division to another (see A. IX. c).

A. VIII. b.

Compensation for expropriation of land and commutation of rights paid under the Forest Act, or otherwise than as provided under A. I. and A. VII.

A. VIII. c.

(i) *General.*

(a) *Surveys.*—All charges connected with surveys and maps, whether originally constructed or copied, but not *purchased* (see B. III. f).

(b) *Working-Plans.*—All charges connected with Working-Plans.

(ii) *Special.*

Pay and travelling allowance of temporary establishment employed on Surveys and Working-Plans.

Laying out and clearing of compartment lines for Surveys or Working-Plans.

Repair of tools, stores, and plant used on these works.

Carriage of tools, stores, and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

All contingent charges incurred in connection with regularly constituted Survey or Working-Plans parties.

A. VIII. d.

(i) *General.*

All charges in connection with nurseries, plantations, and cultural operations, but not including the cost of fire-protection or of any operation after the plantation has reached the pole stage.

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A. VIII. d.

(ii) *Special.*

Laying out and preparing nurseries, manuring, sowing, watering, weeding, tending, fencing, construction, and repair of temporary roads, paths, and bridges, construction and repair of temporary buildings, clearing nurseries or plantations, rooting up *kans* grass.

Digging holes and patches, transplanting seedlings, shading seedlings, counting seedlings, import or export of seedlings, freeing suppressed seedlings, purchase of seedlings.

Collection of seed, purchase of seed, drying, preparing, storing, and preserving of seed, seed-bags, import or export of seed.

Purchase or making of perishable articles, such as baskets, pots, and *maskhs*.

Making (not purchase) of *kurpas* or other tools.

Cutting back of injured plants in nurseries or plantations.

Wounding the soil to promote natural reproduction.

Clearing and cutting of lines, when done in connection with nurseries, plantations, or cultural operations (see A. VII. a, A. VIII. c, A. VIII. f).

Pay and travelling allowance of temporary establishment employed on nurseries, plantations, and cultural operations.

Repair of tools, stores, and plant used on these works.

Carriage of tools, stores, and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

A. VIII. e.

(i) *General.*

Cost of all measures for protecting forests, including nurseries and plantations, from fire.

(ii) *Special.*

Cutting and clearing of lines made and maintained solely or principally for purposes of protection from fire (see A. VII. b, A. VIII. d, A. VIII. e, A. VIII. f).

Sweeping up of dead leaves.

Laying out and keeping in order travellers' camping-grounds in fire-protected forests.

Extinguishing fires, including rewards to villagers.

Measuring up burnt areas.

Pay and travelling allowance of temporary establishment employed on fire-protection, also pay of watchers employed as daily labourers.

Repair of tools, stores, and plant used in fire-protection.

Carriage of tools, stores, and plant used in fire-protection, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

A. VIII. *f.*(i) *General.*

Works connected with demarcation, improvement, and extension of forests, other than those ordered to be charged to A. VIII. *a, b, c, d, e.*

(ii) *Special.*

Fencing, except in connection with nurseries, plantations, or cultural operations (see A. VIII. *d*).

Cutting and clearing of interior lines where not required solely or principally as roads or paths (A. VII. *a*), or for plantations (A. VIII. *d*), or for fire-protection (A. VIII. *e*).

Cutting creepers.

Pruning.

Clearing or collecting debris after fellings.

Thinning and cutting out of inferior species where the operation is not a profitable one (see A. I. *a*, A. I. *b*).

Cutting back of burnt trees, poles, saplings, or coppice, where the operation is not a profitable one (see A. I. *a*, A. I. *b*).

Destruction of injurious animals.

A. IX. *a.*

All refunds of revenue credited in the accounts in a previous financial year. [Refunds must be sanctioned under* section 137 of the Departmental Code.]

A. IX. *b.*(i) *General.*

All charges connected with legal business.

(ii) *Special.*

Pleaders' fees.

Witnesses' expenses.

Printing charge-sheets.

Copying judgments.

Stamps.

All other costs connected with the institution or defence of cases in Court.

A. IX. *c.*(i) *General.*

All expenditure under "A. Conservancy and Works" not chargeable under other heads or sub-heads.

* *Vide* Article 138 of Forest Department Code, 6th edition.

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A. IX. c. (ii) *Special*.

- Repair of tools, stores, and plant when not otherwise chargeable.
- Repair of rest-house furniture.
- Carriage of tools, stores, and plant on first receipt, or on transfer from one Division to another.
- Cost of clothing (when allowed) for establishment.
- Grain and winter allowances.
- Collection, preparation, and carriage of museum and herbarium specimens, and of produce for Exhibitions.
- Rewards to establishment or other persons when duly authorised, except in connection with fires (A. VIII. e).
- Charges in connection with chemical analyses and experiments.
- Charges in connection with meteorological observations.

B.—ESTABLISHMENTS.

B. I. a.

Salary (including acting allowances) of Conservator.

B. I. b.

Salaries (including acting allowances) of superior officers, *i.e.*, of Deputy and Assistant Conservators, Sub-Assistant Conservators, and Probationers.

B. I. c.

Salaries (including acting allowances) of permanent Forest and Depot Establishments, *i.e.*, of Rangers, Foresters, Guards, Depot Mohurrirs, and Hospital Assistants.

B. I. d.

Salaries (including acting allowances) of permanent and temporary Office Establishment, *i.e.*, of Clerks, Moonshis, Peons, Tent-pitchers (if on permanent establishment).

B. I. e.

(i) *General*.

Deputation and special allowances to officers of *all classes*.

(ii) *Special*.

- Allowances for holding charge of two divisions.
- Local allowances.
- Pay of Hospital Assistants.
- Allowances to Civil Surgeons or others.
- Special allowance, as that of Assistant Superintendent of Hill States.

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B. II. *a.*

Travelling allowances of Conservator.

B. II. *b.*

Travelling allowances of superior officers, *i.e.*, of Deputy and Assistant Conservators, Sub-Assistant Conservators, and Probationers.

B. II. *c.*

Travelling allowances of permanent Forest and Depôt Establishments, *i.e.*, of Rangers, Foresters, Guards, and Depôt Mohurrirs.

B. II. *d.*

Travelling allowances of permanent and temporary Office Establishments, *i.e.*, of Clerks, Moonshis, Peons, etc.

B. III. *a.*

(i) *General.*

Charges for stationery of kinds not supplied by the Superintendent of Stationery for whatever work the stationery may be required.

(ii) *Special.*

Pens, ink, and pencils for vernacular offices and *chankis*.
Country paper, tape, etc.
Gum.
Thread.
Carriage of stationery for all purposes.
Bound books of country paper.
Note books.

B. III. *b.*

(i) *General.*

Carriage of Government tents and records.

(ii) *Special.*

Half-cost of carriage of Government tents other than those occupied by chaprasis and police guards.

Entire cost of carriage of tents occupied by chaprasis and police guards. Cost of carriage of office tent-furniture, such as tables and chairs.

Carriage of boxes containing office books and papers.

Pay of tent-pitchers or postal-runners on temporary establishment.

Carriage of *dak*.

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B. III. c.

(i) *General.*

Rents, rates, and taxes on account of office or other buildings used for Government purposes.

(ii) *Special.*

Rent of offices, godowns, and depôts, when not hired temporarily and charged to works.

B. III. d.

Pay of Police-guards.

Pay of special Treasure-guards.

B. III. e.

Official postage, including registration and insurance of letters and parcels, and payments on "bearing" letters and parcels. [But not carriage of parcels conveyed otherwise than by post (see B. III. f).]

B. III. f.

(i) *General.*

All expenditure under "B. Establishments" not chargeable under other heads or sub-heads.

(ii) *Special.*

Repair of tents and apparatus belonging thereto, and of camp office furniture.

Repair of office furniture.

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APPENDIX XXIX.

House-building advances.

Extract from the Civil Account Code (Article 136) regarding house-building advances.

136. Advances to public officers for house-building are regulated by rules laid down in Government of India Financial Resolution No. A.—2721, dated 30th June 1892.

- I.—Advances may be made, under the sanction of Local Governments and Administrations, to officers who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high.
- II.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned; and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.
- III.—The advances may be made in instalments when considered desirable, and when so made, repayment shall commence from the fourth issue of pay after the first instalment is taken; but, when the advance is taken in one instalment, repayment shall commence with the second issue of pay. The repayment of the whole advance shall in both cases be completed in two years.
- IV.—No advance shall exceed six months' salary of the officer to whom it is made.
- V.—Recovery will be made by the Treasury Officer, or other disbursing officer, deducting monthly instalments equal to one-twenty-fourth part of the advance from the salary bills of the officer concerned.
- VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, the house so built, together with the land it stands upon, must be mortgaged to Government by whom the mortgage will be released on liquidation of the full amount of the advance.
- VII.—The officer must satisfy Government regarding his title to the land upon which the house is or is proposed to be built.
- VIII.—An officer quitting or removed from the station where he has built a house, before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but, with the special sanction of the Local Government,

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he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

IX.—An officer may, after transfer to a new station, be allowed a second advance (provided the former one has been completely repaid).

X.—Applications for advances must be made through the applicant's departmental superiors who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

XI.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid, and the balance remaining due.

A form of mortgage bond* will be issued to

* See Annexure A. officers who may wish to avail themselves of the advance.

1. Advances to officers of the Postal and other Departments must be debited to those Departments and not retained in the Civil Books.

2. The "net" amount of advances granted under these rules should not exceed the amount provided in the sanctioned Budget Estimate of ways and means.

ANNEXURE A.

THIS INDENTURE made the _____ day of _____
one thousand eight hundred and ninety _____ **BETWEEN** _____
_____ of
_____, a Civil Officer of _____

of the one part and the SECRETARY OF STATE FOR INDIA IN COUNCIL of the other part WITNESSETH that under the provisions of the Resolution of the Governor General in Council dated the thirtieth day of June one thousand eight hundred and ninety-two No. ^A 2721 and in consideration of

the sum of rupees

**paid to the said
by the said Secretary of**

State in Council (the receipt whereof the said
doth hereby acknowledge) for the purpose of

enabling the said
to defray the expenses of building a suitable house for his own residence
in _____ he the said

his heirs executors and administrators covenant with the said Secretary of State in Council and his successors that he the said

House-building advances.

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his heirs executors or administrators will pay unto the said Secretary of State his successors or assigns the said sum of Rupees on the day of next: * AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the said doth hereby convey unto the said Secretary of State his successors and assigns: ALL that piece of land situate in the district of registration district of and sub-registration district of containing more or less bounded on the north by

on the south by
on the east by
and on the west by
together with the dwelling-house and the out-offices stables cook-rooms and out-buildings of all kinds used or intended to be used with the said dwelling-house lately erected† and together with all rights easements and appurtenances to the same or any of them belonging: To HOLD the said premises unto the said Secretary of State his successors and assigns absolutely as his and their own property: PROVIDED always that if and as soon as the said sum of Rupees shall have been repaid by the deduction of monthly instalments of the salary of the said

as in the said Resolution mentioned or by any other means whatsoever then the said Secretary of State his successors and assigns will at any time thereafter upon the request and at the cost of the said

his executors administrators and assigns reconvey the said premises unto the said

his executors administrators and assigns or as he or they shall direct: AND it is hereby declared that if the said

shall die or quit the service before the said sum of rupees shall have been fully paid off then and in either of such cases it shall be lawful for the said Secretary of State his successors or assigns to sell the said premises or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby. AND to do and execute all such acts and assurances for effectuating any such sale as the said Secretary of State his successors or assigns shall think fit: AND it is hereby declared that the receipt of the said Secretary of State his successors or assigns for the purchase-money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom: AND it is hereby declared that the said Secretary of State his successors and assigns shall hold the moneys to arise from any sale in pursuance of the aforesaid power Upon

* Two years from the date of commencement of repayment of the loan under para. 5 (III) of the Resolution.

† Where house, offices, etc., have not yet been erected or are in course of being built, for "lately erected" substitute "hereafter to be erected" or "now being erected," as the case may be.

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Trust in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the said his executors administrators or assigns: AND it is hereby declared that the said Resolution shall be deemed and taken to be part of these presents
In witness whereof the said

and by order of
the Governor General of India in Council (or of the Governor of
in Council) (or of the Lieutenant-Governor of) (or of the
Chief Commissioner of) on behalf of the said Secretary of
State in Council have hereunto set their hands the day and the year first
above written.

Signed by the said
and in
the presence of— }

Name of witness, address
and occupation of witness. {

Name of second witness,
address and occupation of
witness. {

APPENDIX XXX.

[Article 124 of Code]

"India-General" Estimates.

Resolution of the Government of India, Finance Department Accounts and Finance, Estimates and Accounts, No. 5027 A., dated Simla, the 9th September 1905.

The Government of India have had under consideration the question of the preparation and submission of, and the method of dealing with, the Budget Estimates known as the "India" Estimates, being those of the minor provinces, and the Departments and officers directly under the Government of India. The present practice is that the various Administrations, Heads of Departments, Residents, Political Agents, etc., prepare their Budget Estimates and submit them to the Comptroller, India Treasuries, who examines each estimate, makes such alterations as are considered necessary by him in the light of the information available in his office, and submits it to the Department of the Government of India concerned. That Department, after criticising the estimate and the alterations made by the Comptroller, India Treasuries, either passes it on to the Finance Department, or sends it back to the Comptroller, India Treasuries, with its remarks, for submission to the Finance Department. The latter Department then examines the estimate and passes orders on it.

2. This procedure involves the examination of a number of detailed, and often petty, Budget Estimates, not only in the office of the Comptroller, India Treasuries, but in two Departments of the Government of India, and entails, in the Finance Department, an expenditure of labour which is incommensurate with the results obtained. The Government of India have therefore decided to lay down the following revised procedure for the future:—

- (1) All officers who submit Budget Estimates to the Comptroller, India Treasuries, must follow the provisions of Article 155 (g) of the Civil Account Code, and should include in their Budget Estimates *only those items for which specific sanction or authority exists on the date of submission of the estimate*. Such officers will submit a duplicate copy of the Budget Estimate to the administrative Department of Government to which they are

subordinate. If there are any items of expenditure which, though not sanctioned, have been already proposed, or which are likely to be sanctioned and for which provision is considered necessary, these should be included in a separate statement which should be submitted with the duplicate copy of the Budget Estimate to the administrative Department concerned. In the case of normal growth of expenditure on items already sanctioned, previous sanction or inclusion in the separate list will not be required, but in case any large increase is proposed, it should be included in the statement. A copy of the statement should also be sent to the Comptroller, India Treasuries, with the Budget Estimate.

- (2) The administrative Department concerned will, on receipt of this statement, give it the earliest possible consideration, and if it desires to include any item in the Budget Estimate (but not otherwise) it will refer the matter to the Finance Department with a definite recommendation as to the items and amounts which it considers should be included. The Finance Department will, after examining the recommendation, communicate its orders direct to the Comptroller, India Treasuries, and will also inform the Department concerned.
- (3) Each administrative Department may, if it prefers, send one consolidated statement for all officers under it, including all special items recommended by it for entry in the estimates. This statement must reach the Finance Department not later than the 7th January in each year. A supplementary statement may, if found absolutely necessary, be submitted, but this must reach the Finance Department not later than the 7th February.
- (4) In dealing with the estimates, the Comptroller, India Treasuries, will observe the provisions of Article 155—specially 155 (g)—of the Civil Account Code, and will strike out provision for all unsanctioned and unauthorised items save as regards any new item or items specially authorised by the Finance Department in accordance with para. 2 (2). He will furnish the administrative Department concerned with a statement showing in full detail the alterations made by him.
- (5) The Comptroller, India Treasuries, will also make such changes as may be necessary with reference to his audit register and past actuals: such changes will be final and should not be challenged by any Department.
- (6) Except in the case of the Mints, Baluchistan, and the Survey of India Department, the Budget Estimates for which will continue to be submitted to the Government of India

"India-General" Estimates.

App. XXX.

as at present, the submission of the detailed estimates by the Comptroller, India Treasuries, to the Finance or any other Department will, under the procedure above described, be unnecessary. It will suffice for him to submit consolidated estimates as indicated below. The Forest estimates of the provinces under "India" will be dealt with in the same way as the other estimates.

- (7) The Comptroller, India Treasuries, at present submits only two editions of his estimates, while Accountants General submit three editions, *viz.*, the first edition by the 20th January, the second by the 13th February, and the last edition on or about the 10th of March. The Government of India have now decided that the Comptroller, India Treasuries, shall in future submit three editions on the dates prescribed for Accountants General, the consolidated "India" Estimates being submitted to the Finance Department with the first edition of the Budget notes on the 20th January.
- (8) In order to enable the Comptroller, India Treasuries, to submit his consolidated Budget Estimate with the first edition of the Budget notes on 20th January, all officers should submit their Budget Estimates in time to reach him *not later than the 31st October*, except in the cases mentioned in the appended list, where the dates may be as specified therein against each.

3. In prescribing these rules the Government of India desire to draw special attention to two points. They have observed that officers in preparing their estimates frequently lose sight of the provisions of Article 155 (g) of the Civil Account Code and budget for various items of unsanctioned and unauthorised expenditure—a practice which adds greatly to the labour of examining the Budget Estimates. It will be seen from para. 2 (4) that the Comptroller, India Treasuries, has been authorised to strike out provision for all unsanctioned items save such as have been specially authorised for inclusion by the Finance Department. If spending officers are careful to obtain the necessary sanction to new expenditure some time before the preparation of the Budget, this will not only save them from the disappointment which the excision of such items may cause, but will at the same time considerably lighten the task of scrutinising the estimates.

4. The other point on which the Government of India would lay special emphasis is the observance of punctuality in the submission of estimates. It should be borne in mind that the Government of India have to present the Imperial Budget on a fixed day and that default on the part of any of the estimating officers to submit their Budgets on due dates imposes a severe strain on all concerned in the final consolidation of the estimates. The Government of India therefore desire to impress

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"India-General" Estimates.

upon all officers and departments concerned the necessity of submitting their estimates to the Comptroller, India Treasuries, not later than the dates now prescribed.

Ordered that the Resolution be communicated to all the Departments of the Government of India; to the Head Commissioner of Paper Currency; to the Mint and Assay Masters, Calcutta; to the Commissioner, Northern India Salt Revenue; to the Comptroller and Auditor General, and to the Comptroller, India Treasuries.

W. S. MEYER,

Secretary to the Government of India.

APPENDIX.

The following Budgets may be submitted so as to reach the Comptroller, India Treasuries, on the 15th November at the latest:—

1. Ajmer.
2. Archaeological Department.
3. Bushire.
4. Central Press.
5. Comptroller and Auditor General.
6. Finance Department.
7. Foreign Department.
8. Hodeida and Kamaran.
9. Hyderabad.
10. Inspector General of Agriculture.
11. Jeddah.
12. Kabul.
13. Khorasan.
14. Meteorological Department.
15. Muskat.
16. Nepal.
17. Northern India Salt Department.
18. Paper Currency.
19. Persia.
20. Rajputana.
21. Seistan.
22. Turbati-Haidari.
23. Turkish Arabia.

The following Budget Estimates should be submitted so as to reach the Comptroller, India Treasuries, on the date mentioned against each:—

Indore Agency	... 1st December.
Baluchistan Agency	... } 10th December.
Survey of India Department	

INDIAN FOREST ACT, 1878.

GOVERNMENT OF INDIA.
LEGISLATIVE DEPARTMENT.

THE INDIAN FOREST ACT, 1878
(VII OF 1878.)

AS MODIFIED UP TO THE 30TH JUNE, 1905.

CALCUTTA :
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STATEMENT OF REPEALS AND AMENDMENTS.

SECTION 2 AMENDED	Act V of 1890, s. 2.
SECTION 4 DO.	Ditto, s. 3.
SECTION 5 DO.	Ditto, s. 4.
SECTION 6 DO.	Ditto, s. 5.
SECTION 25 DO.	Ditto, s. 7.
SECTION 32 DO.	Act V of 1901, s. 2.
SECTION 3 DO.	Ditto, s. 3.
HEADING TO CHAP. VII AMENDED	Act V of 1890, s. 8 (1).
SECTION 39 AMENDED	Ditto, s. 8 (2).
SECTION 41 DO.	Ditto, s. 8 (3) and (4).
SECTION 41 (e) DO.	Act XII of 1891, Sch. II.
SECTION 47 DO.	Act V of 1890, s. 9.
SECTION 48 DO.	Ditto, s. 10.
SECTION 56 DO.	Ditto, s. 11.
SECTION 63 DO.	Ditto, s. 12.
SECTION 78 DO.	Act V of 1901, s. 4.
SECTION 84 ADDED	Act V of 1890, s. 14.
SECTION 9A INSERTED	Ditto, s. 6.
NEW SECTION 87 SUBSTITUTED	Ditto, s. 13.
SECTION 25 (i) AND SECTION 31 (j) REPEALED IN PART, LOCALLY	Act VI of 1879, s. 2.

The following changes have been made in reprinting :—

- (1) amendments have been inserted in their proper places, with explanatory foot-
notes :
- (2) references to repealed Acts have not been altered, but footnotes have been
inserted directing attention to the Act now in force :
- (3) the number and year of Acts referred to in the text have been noted in the
inner margin :
- (4) section-numbers occurring in the text have been printed in figures instead of in
words :
- (5) sections have sometimes been divided into paragraphs :
- (6) the headings to the pages have been amplified :
- (7) some other footnotes have been inserted for convenience of reference.

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SCHEDULE.—ENACTMENTS REPEALED.

1878.]

ACT No. VII OF 1878.¹

[5th March, 1878.]

An Act to amend the law relating to forests,
the transit of forest-produce and the duty
leviable on timber.

[As modified up to the 30th June 1905.]

WHEREAS it is expedient to amend the law re- Preamble.
lating to forests, the transit of forest-produce and
the duty leviable on timber; It is hereby enacted as
follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called the Indian Forest Act, Short title.
1878.

It shall come into force at once in the territories Commence-
respectively administered by the Governor of Bombay ment.
in Council, the Lieutenant-Governors of the Lower
Provinces, the North-Western Provinces, and the
Punjab (except the district of Hazara),² and the
Chief

¹ For Statement of Objects and Reasons, see Gazette of India, 1877, Pt. V, p. 11; for the first Report of the Select Committee, see *ibid.*, Pt. V, p. 400; for Proceedings in Council, see *ibid.*, Supplement, pp. 66, 121, 2744, and *ibid.*, 1878, pp. 326 and 437.

Act VII of 1878 has been declared in force in the Sonthal Parganas by Reg. III of 1878, s. 3, as amended by the Sonthal Parganas Justice and Laws Regulation, 1899 (III of 1899) [for Reg. III of 1872, see Bengal Code]; in Angul and the Khondmals by the Angul District Regulation, 1894 (Reg. I of 1894), s. 3; and in the Chittagong Hill Tracts by the Chittagong Hill Tracts Regulation, 1900 (I of 1900).

The Act has been declared, by notification under s. 3 (a) of the Scheduled Districts Act, 1874 (XIV of 1874), to be in force in the following Scheduled Districts, in the Chota Nagpore Division, namely: the Districts of Hazaribagh, Lohardaga and Manbhum and Pargana Dhalbhum and of Keihan in the District of Singhbhum—see Gazette of India, 1881, Pt. I, p. 504. The District of Lohardaga included at that time the present District of Palaman, separated in 1894. It is now called the Ranchi District; see Calcutta Gazette, 1899, Pt. I, p. 44.

² For the forest law in force in the Hazara District, see the Hazara Forest Regulation, 1893 (VI of 1893). Printed, Punjab Code, Ed. 1903, p. 484.

(Chapter I.—Preliminary.—Section 2.)

Chief Commissioners of Oudh, the Central Provinces and Assam.¹

Extension.

And any other Local Government may from time to time, with the previous sanction of the Governor General in Council, extend,² by notification in the local official Gazette, this Act to all or any of the territories for the time being under its administration.

Repeal of enactments.

On and from the date on which this Act comes into force in any of the said territories, the enactments mentioned in the schedule hereto annexed shall be repealed in such territories. But all rules made under or validated by any of the said enactments and in force at the date of such repeal shall, so far as they are consistent with this Act, be deemed to have been made and published hereunder.

Interpretation-clause.

2. In this Act, unless there be something repugnant in the subject or context,—

“Forest-officer” means any person whom the Governor General in Council or the Local Government or any officer empowered by the Governor General in Council or the Local Government in this³ behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes

¹ Act VII of 1878 was repealed in Assam from the 1st April, 1892—see the Assam Forest Regulation, 1891 (VII of 1891), ss. 1 (3) and 2 (1), printed, Assam Code, Ed. 1897, p. 298.

² Act VII of 1878 has been extended under this power to the Province of Coorg—see Coorg District Gazette, 1887, Pt. I, p. 640.

For Madras, Ajmere-Merwara, Burma, British Baluchistan and Assam there are special forest laws—see Madras Forest Act, 1882 (V of 1882), printed, Madras Code, Ed. 1902, p. 373; the Ajmere Forest Regulation, 1874 (VI of 1874), printed, Ajmere Code, Ed. 1893, p. 140; the Burma Forest Act, 1902 (IV of 1902), the British Baluchistan Forest Regulation, 1890 (V of 1890), printed, Baluchistan Code, Ed. 1900, p. 67; the Assam Forest Regulation, 1891 (VII of 1891), printed, Assam Code, Ed. 1897, p. 298.

In the Punjab, the Land Preservation (Choe) Act, 1900 (Punjab Act II of 1900), is to be read with and taken as part of this Act, see Punjab Code, Ed. 1903, pp. 492 and 500. For rules for the conservancy of forests and jungles in the hill districts of the Punjab territories, see Appendix to Punjab Code, p. 589. These rules are also in force in the North-West Frontier Province, see s. 4 and second schedule to Reg. VII of 1901, Punjab Code, pp. 551 and 582.

³ For notification appointing Forest-officers for the Sonthal Parganas and empowering them to compound for offences mentioned in s. 67 within certain specified areas, see Calcutta Gazette, 1901, Pt. I, p. 28; in the North-West Frontier Province for certain specified forests for all purposes of Act, see Gazette of India, 1904, Pt. II, p. 113.

1878.]

Forests.

(Chapter I,—Preliminary.—Section 2.)

purposes of this Act, or to do anything required by this Act or any rule made under this Act to be done by a Forest-officer :

¹ “tree” includes palms, bamboos, stumps, brush-wood and canes :

² “timber” includes trees when they have fallen or have been felled, and all wood, whether cut up or fashioned or hollowed out for any purpose or not :

³ “forest-produce” includes—

(a) the following, whether found in, or brought from, a forest or not, that is to say :—

timber, charcoal, caoutchouc, catechu, wood-oil, resin, natural varnish, bark, lac, mahua flowers, and myrabolams, and

(b) the following when found in, or brought from, a forest, that is to say :—

(i) trees and leaves, flowers and fruits, and all other parts or produce not herein-before mentioned of trees,

(ii) plants not being trees (including grass, creepers, reeds, and moss), and all parts or produce of such plants,

(iii) wild animals and skins, tusks, horns, bones, silk, cocoons, honey and wax, and all other parts or produce of animals, and

(iv) peat, surface soil, rock and minerals (including limestone, laterite, mineral oils, and all products of mines or quarries) :

“forest-offence” means an offence punishable under this Act, or under any rule made under this Act :

“cattle”

¹ This definition of “tree” was substituted for the original by the Forest Act, 1890 (V of 1890), s. 2 (1). The original clause only referred to bamboos, stumps and brushwood.

² These definitions of “timber” and “forest-produce” were substituted for the original definitions by the Forest Act, 1890 (V of 1890), s. 2 (2) and (3), respectively. For Act V, see General Acts, Vol. V, Ed. 1898.

(Chapter II.—Of Reserved Forests. Sections 3-4.)

¹ "cattle" includes elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats, and kids:

"river" includes streams, canals, creeks and other channels, natural or artificial.

CHAPTER II.

OF RESERVED FORESTS.²

Power to
reserve
forests.

3. The Local Government may, from time to time, constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a reserved forest in the manner hereinafter provided.

Notification
by Local
Government.

4. Whenever it is proposed to constitute any land a reserved forest, the Local Government may publish a notification in the local official Gazette—

(a) declaring that it is proposed to constitute such land a reserved forest;

³ (b) specifying, as nearly as possible, the situation and limits of such land; and

(c) appointing an officer (hereinafter called "the Forest-settlement-officer") to inquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person in or over any land comprised

¹ See similar definition in Cattle-trespass Act, 1871 (I of 1871), General Acts, Vol. II.

² As to the application of provisions relating to reserved forests (1), to village-forests, see s. 27, last paragraph; (2) to forests, and lands not the property of the Government, see ss. 36, 38; (3) to forests, waste-lands or produce the joint property of the Government and other persons, see s. 79, *infra*.

³ This clause was substituted for the original cl. (b) by the Forest Act, 1890 (V of 1890), s. 3. Printed, General Acts, Vol. V. The original clause ran as follows:—"(b) specifying the limits of such forest; and"

(Chapter II.—Of Reserved Forests.—Sections 5-6.)

comprised within such limits, or in or over any forest-produce, and to deal with the same as provided in this Chapter.

Explanation.—For the purpose of clause (b) of this section, it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

The officer appointed under clause (c) of this section shall ordinarily be a person not holding any forest-office except that of Forest-settlement-officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a person holding any forest-office except as aforesaid, to perform the duties of a Forest-settlement-officer under this Act.

5. During the interval between the publication of such notification and the date fixed by the notification ^{Bar of acquisition of forest-rights.} under section 19, no right shall be acquired in or over the land comprised in such notification, except by succession or under a grant or contract in writing made or entered into by or on behalf of Government or some person in whom such right was vested when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land [except in accordance with rules prescribed by the Local Government].

6. When a notification has been issued under section 4, the Forest-settlement-officer shall publish in the language of the country, in every town and village in the neighbourhood of the land comprised therein, a proclamation— ^{Proclamation by Forest-settlement-officer.}

¹(a) specifying, as nearly as possible, the situation and limits of the proposed forest;

(b) explaining

¹ These words were added by the Forest Act, 1890 (V of 1890), s. 4, printed, General Acts, Vol. V.

² This clause was substituted for the original cl. (a) by Act V of 1890, s. 5. The clause ran:—“(a) specifying the limits of the proposed forest.”

(Chapter II.—Of Reserved Forests.—Sections 7-9.)

- (b) explaining the consequences which, as herein-after provided, will ensue on the reservation of such forest; and
- (c) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right mentioned in section 4 or 5 either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

Inquiry by
Forest-set-
tlement-
officer.

7. The Forest-settlement-officer shall take down in writing all statements made under section 6, and shall, at some convenient place, inquire into all claims duly preferred under that section, and the existence of any rights mentioned in section 4 or 5 and not claimed under section 6 so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

Powers of
Forest-set-
tlement-
officer.

8. For the purpose of such enquiry, the Forest-settlement-officer may exercise the following powers, that is to say :—

- (a) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate and make a map of the same; and
- (b) the powers of a Civil Court in the trial of suits.

Extinction of
rights.

9. Rights in respect of which no claim has been preferred under section 6, and of the existence of which no knowledge has been acquired by inquiry under section 7, shall be extinguished, unless, before the notification under section 19 is published, the person claiming them satisfies the Forest-settlement-officer that he had sufficient cause for not preferring such claim within the period fixed under section 6.

9A. (1) In

(Chapter II.—Of Reserved Forests.—Sections 9 A-10.)

'9A. (1) In the case of a claim relating to the practice of shifting cultivation, the Forest-settlement-officer shall record a statement setting forth the particulars of the claim and of any local rule or order under which the practice is allowed or regulated, and submit the statement to the Local Government, together with his opinion as to whether the practice should be permitted or prohibited wholly or in part.

Treatment of claims relating to practice of shifting cultivation.

(2) On receipt of the statement and opinion the Local Government may make an order permitting or prohibiting the practice wholly or in part.

(3) If such practice is permitted wholly or in part, the Forest-settlement-officer may arrange for its exercise—

- (a) by altering the limits of the land under settlement so as to exclude land of sufficient extent, of a suitable kind, and in a locality reasonably convenient for the purposes of the claimants, or
- (b) by causing certain portions of the land under settlement to be separately demarcated, and giving permission to the claimants to practise shifting cultivation therein under such conditions as he may prescribe.

All arrangements made under this sub-section shall be subject to the previous sanction of the Local Government.

(4) The practice of shifting cultivation shall in all cases be deemed a privilege subject to control, restriction and abolition by the Local Government.

10. In the case of a claim to a right in or over any land, other than a right of way or pasture, or to forest-produce or a water-course, the Forest-settlement-officer shall pass an order admitting or rejecting the same in whole or in part.

If

¹8. 9A was inserted by Act V of 1890, s. 6, printed, General Acts, Vol. V.

(Chapter II.—Of Reserved Forests.—Sections 11-12.)

If such claim is admitted in whole or in part, the Forest-settlement-officer shall either (1) exclude such land from the limits of the proposed forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.¹

For the purpose of so acquiring such land—

- (a) the Forest-settlement-officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870¹;
- (b) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section 9 of that Act²;
- (c) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and
- (d) the Collector, with the consent of the claimant, or the Court, with the consent of both parties, may award compensation in land, or partly in land and partly in money.

Order on
claims to
rights of
pasture or to
forest-
produce.
Record to be
made by
Forest-set-
tlement-
officer.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest-settlement-officer shall pass an order admitting or rejecting the same in whole or in part.

12. The Forest-settlement-officer, when passing any order under section 11, shall record, so far as may be practicable,—

- (a) the name, father's name, caste, residence and occupation of the person claiming the right;
- (b) the designation, position and area of all fields or groups of fields (if any), and the designation and position of all buildings (if any)
in

¹ See now the Land Acquisition Act, 1894 (I of 1894), General Acts, Vol. VI.

² This reference to s. 9 of Act X of 1870 should now be read as referring to s. 9 of Act I of 1894—see s. 2 of the latter Act.

(Chapter II.—Of Reserved Forests,—Sections 13-14.)

in respect of which the exercise of such rights is claimed.

13. If the Forest-settlement-officer admits in whole or in part any claim under section 11, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorized to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

Record where
he admits
claim.

14. After making such record, the Forest-settlement-officer shall, to the best of his ability, and having due regard to the maintenance of the reserved forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted. For this purpose the Forest-settlement-officer may—

Exercise of
rights
admitted.

- (a) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient, for the purposes of such claimants, and record an order conferring upon them a right of pasture or to forest-produce (as the case may be) to the extent so admitted; or
- (b) so alter the limits of the proposed forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient, for the purposes of the claimants; or
- (c) record an order, continuing to such claimants a right of pasture or to forest produce (as the case may be) to the extent so admitted, at such seasons, within such portions of the proposed forest and under such rules, as may from time to time be prescribed by the Local Government.

(Chapter II,—Of Reserved Forests.—Sections 15-17.)

Commuta-
tion of
rights.

15. In case the Forest-settlement-officer finds it impossible, having due regard to the maintenance of the reserved forest, to make such settlement under section 14 as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

Appeal from
order passed
under
section 10,
11, 14 or 15.

16. Any person who has made a claim under this Act, or any Forest-officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest-settlement-officer under section 10, 11, 14 or 15, present an appeal from such order to such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy Commissioner, as the Local Government may from time to time, by notification in the local official Gazette, appoint by name, or as holding an office, to hear appeals from such orders :

Provided that, if the Local Government establishes (as it is hereby empowered to do) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government, such appeals shall be presented to such Court.

Appeal under
section 16.

17. Every appeal under section 16 shall be made by petition in writing, and may be delivered to the Forest-settlement-officer, who shall forward it without delay to the authority competent to hear the same.

If the appeal be to an officer appointed under section 16, it shall be heard in the manner prescribed for the time being for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest Court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal,

and

(Chapter II.—Of Reserved Forests.—Sections 18-19.)

and shall give notice thereof to the parties, and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

18. The Local Government, or any person who ^{Pleaders.} has made a claim under this Act, may appoint any person to appear, plead and act on its or his behalf before the Forest-settlement-officer, or the appellate officer or Court, in the course of any inquiry or appeal under this Act.

19. When the following events have occurred ^{Notification} (namely) :— ^{declaring} ^{forest} ^{reserved.}

- (a) the period fixed under section 6 for preferring claims has elapsed, and all claims (if any) made within such period have been disposed of by the Forest-settlement-officer; and
- (b) if such claims have been made, and the period limited by section 16 for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and
- (c) all lands (if any) to be included in the proposed forest, which the Forest-settlement-officer has, under section 10, elected to acquire under the Land Acquisition Act, 1870,¹ have become vested in the Government under section 16 of that Act,

[1870.

the Local Government may publish a notification in the local official Gazette, specifying definitely, according to boundary-marks erected or otherwise, the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From

¹ Read now the Land Acquisition Act, 1894 (I of 1894), s. 2, printed, General Acts, Vol. VI.

(Chapter II.—Of Reserved Forests.—Sections 20-24.)

From the date so fixed such forest shall be deemed to be a reserved forest.

Publication of translation of such notification in neighbourhood of forest.
Power to revise arrangement made under section 14 or 17.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation thereof into the language of the country to be published in every town and village in the neighbourhood of the forest.

21. The Local Government may, within five years from the publication of any notification under section 19, revise any arrangement made under section 14 or 17, and may, for this purpose, rescind or modify any order made under section 14 or 17, and direct that any one of the proceedings specified in section 14 be taken in lieu of any other of such proceedings, or that the rights admitted under section 11 be commuted under section 15.

No right acquired over reserved forest, except as here provided.

22. No right of any description shall be acquired in or over a reserved forest, except by succession or under a grant or contract in writing made by or on behalf of the Government or of some person in whom such right was vested when the notification under section 19 was issued.

Rights not to be alienated without sanction.

23. Notwithstanding anything contained in section 22, no right continued under section 14, clause (c), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government :

Provided that, when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section 13.

Power to stop ways and water-courses in reserved forests.

24. The Forest-officer may, from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf, stop any public or private way or water-course in a reserved forest :

Provided

(Chapter II.—Of Reserved Forests.—Section 25.)

Provided that a substitute for the way or water-course so stopped, which the Local Government deems to be reasonably convenient, already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

25. Any person who—

Acts
prohibited in
such forests.

- (a) makes any fresh clearing prohibited by section 5, or
- ¹ [(b) sets fire to a reserved forest, or, in contravention of any rules² made by the Local Government, kindles any fire, or leaves any fire burning, in such manner as to endanger such a forest;]

or who, in a reserved forest,—

- (c) kindles, keeps or carries any fire except at such seasons as the Forest-officer may from time to time notify in this behalf;
- (d) trespasses or pastures cattle, or permits cattle to trespass;
- (e) causes any damage by negligence in felling any tree or cutting or dragging any timber;
- (f) fells, girdles, lops, taps or burns any tree, or strips off the bark or leaves from, or otherwise damages, the same;
- (g) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce;
- (h) clears or breaks up any land for cultivation or any other purpose; or,

(i) in

¹ This clause was substituted for the original cl. (b) by the Forest Act, 1890 (V of 1890), s. 7. For Act V, see General Acts, Vol. V.

² For rules made under this clause for—

- (1) Bombay, see pp. 186 and 187 of the Bombay List of Local Rules and Orders, Ed. 1896;
- (2) Central Provinces, see p. 25 of the Central Provinces List of Local Rules and Orders, Ed. 1896; and
- (3) United Provinces, see p. 59 of the North-Western Provinces and Oudh List of Local Rules and Orders, Ed. 1894.

(Chapter II.—Of Reserved Forests.—Section 26.)

¹ (i) in contravention of any rules which the Local Government may from time to time prescribe, [² kills or catches elephants,] hunts, shoots, fishes, poisons water or sets traps or snares,

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both, in addition to such compensation for damage done to the forest as the convicting Court may direct to be paid.

Nothing in this section shall be deemed to prohibit (a) any act done by permission in writing of the Forest-officer, or under any rule made by the Local Government; or (b) the exercise of any right continued under section 14, clause (c), or created by grant or contract in writing made by or on behalf of Government under section 22.

Whenever fire is caused wilfully or by gross negligence in a reserved forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights of pasture or to forest-produce shall be suspended for such period as it thinks fit.

Power to
declare forest
no longer
reserved.

26. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act shall cease to be a reserved forest.

From the date so fixed, such forest or portion shall cease to be reserved; but the rights (if any) which

¹ For notification prohibiting the killing, injuring or capturing of any rhinoceri in reserved forests in the Jalpaiguri and Darjiling Districts, see Calcutta Gazette, 1899, Pt. I, p. 1368.

For rules under this clause in conjunction with s. 75 (d) as to hunting, shooting, fishing, etc., in reserved forests in the United Provinces, see United Provinces Gazette, 1905, Pt. I, p. 420; *ibid.* for Central Provinces, see C. P. Gazette, 1906, Pt. III, p. 334.

² These words are repealed in the United Provinces, the Central Provinces and Coorg, and in local areas to which the Elephants Preservation Act, 1879 (VI of 1879), is extended—see s. 2, General Acts, Vol. III.

1878.]

Forests.

(Chapter III.—Of Village-forests.—Section 27.
Chapter IV.—Of Protected Forests.—Section 28.)

which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER III.
OF VILLAGE-FORESTS.

27. The Local Government may from time to time assign to any village-community the rights of Government to or over any land which has been constituted a reserved forest, and may cancel such assignment. All forests so assigned shall be called village-forests.

The Local Government may from time to time make rules for regulating the management of village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber or other forest-produce or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to reserved forests shall (so far as they are consistent with the rules so made) apply to village-forests.

CHAPTER IV.
OF PROTECTED FORESTS.¹

28. The Local Government may from time to time, by notification in the local official Gazette, declare the provisions of this Chapter applicable to any forest-land or waste-land which is not included in a reserved forest, but which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled.

The

¹ As to the application of provisions relating to protected forests (1) to land not the property of the Government, see s. 38; (2) to forests, waste-land or produce the joint property of the Government and other persons, see s. 70, *infra*.

(Chapter IV.—Of Protected Forests.—Section 29.)

The forest-land and waste-lands comprised in any such notification shall be called a "protected forest."

No such notification shall be made unless the nature and extent of the rights of Government and of private persons in or over the forest-land or waste-land comprised therein have been inquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be presumed to be correct until the contrary is proved :

Provided that, if in the case of any forest-land or waste-land, the Local Government thinks that such inquiry and record are necessary, but that they will occupy such length of time as that the rights of Government will, in the meantime, be endangered, the Local Government may (pending such inquiry and record) declare such land to be a protected forest, but so as not to abridge or affect any existing rights of individuals or communities.

Power to
issue noti-
fication—
reserving
trees,

29. The Local Government may from time to time, by notification in the local official Gazette,—

closing
forest,

- (a) declare any class of trees in a protected forest, or any trees in any such forest, to be reserved from a date fixed by such notification ;
- (b) declare that a portion of such forest be closed for such term, not exceeding twenty years, as the Local Government thinks fit, and that the rights of private persons (if any) over such portion shall be suspended during such term : Provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion so closed ;

prohibiting
collection of
forest-pro-
duce, etc.,

- (c) prohibit, from a date fixed as aforesaid, the quarrying of stone, or the burning of lime or charcoal, or the collection or subjection to any manufacturing process, or removal,

(Chapter IV.—Of Protected Forests.—Sections 30-31.)

of any forest-produce, in any such forest, and the breaking up or clearing for cultivation, and breaking up or clearing for building, for herding cattle or for any other purpose, any land in any such forest; and

(d) alter or cancel such declaration or prohibition.

30. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district, of every notification issued under section 29, to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

31. The Local Government may from time to time make rules to regulate the following matters:—

- (a) the cutting, sawing, conversion and removal of trees and timber, and the collection, manufacture and removal of forest-produce, from protected forests;
- (b) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take trees, timber or other forest-produce for their own use, and the production and return of such licenses by such persons;
- (c) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade, and the production and return of such licenses by such persons;

(d) the

¹ For rules under this section for—

- (1) Bombay, see pp. 167, 171 and 174 of the Bombay List of Local Rules and Orders, Ed. 1896;
- (2) for protected forests of Naini Tal, Ranikhet and Lalitpur, see p. 62 of the North-Western Provinces and Oudh List of Local Rules and Orders, Ed. 1894;
- (3) for rules made by the Government of Bengal under this section and s. 41 for the protected forests in the Sonthal Parganas, see Calcutta Gazette, 1901, Pt. I, p. 571; in the Sunderbans, see Calcutta Gazette, 1892, Pt. I, p. 403; *ibid* 1900, Pt. I, p. 1434; in the Angul protected Forests, see Calcutta Gazette, 1901, Pt. I, p. 879;
- (4) for protected forests in the Punjab, see Punjab Government Gazette, 1904, Pt. I, p. 76.

(Chapter IV.—Of Protected Forests.—Section 32.)

- (d) the payments (if any) to be made by the persons mentioned in clauses (b) and (c) of this section, for permission to cut such trees, or to collect and remove such timber or other forest-produce ;
- (e) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payment shall be made ;
- (f) the examination of forest-produce passing out of such forests ;
- (g) the clearing and breaking up of land for cultivation or other purposes in such forests ;
- (h) the protection from fire of timber lying in such forests and of trees reserved under section 29 ;
- (i) the cutting of grass and pasturing of cattle in such forests ;
- (j) [¹ killing or catching elephants,] hunting, shooting, fishing, poisoning water and setting traps or snares in such forests ;
- (k) the protection and management of any portion of a forest closed under section 29 ;
- (l) the exercise of rights referred to in section 28.

Penalties for acts in contravention of notification under section 29.

32. Any person who commits any of the following offences :—

- (a) fells, girdles, lops, taps or burns any tree reserved under section 29, or strips off the bark or leaves from, or otherwise damages any such tree ;
- (b) contrary to any prohibition under section 29, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce ;

(c) contrary

¹ These words are repealed in the United Provinces, the Central Provinces and Coorg, and in local areas to which the Elephants Preservation Act, 1879, is extended—see Act VI of 1879, s. 2, printed, General Acts, Vol. III.

(Chapter IV.—Of Protected Forests.—Section 33.)

- (c) contrary to any prohibition under section 29, breaks up or clears for cultivation or any other purpose any land in any protected forest;
- (d) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section 29, whether standing, fallen or felled, or to any closed portion of such forest;
- (e) leaves burning any fire kindled by him in the vicinity of any such trees or closed portion;
- (f) fells any tree or drags any timber so as to damage any tree reserved as aforesaid;
- (g) permits cattle to damage any such tree;
- (h) infringes any rule made under section 31;

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

[¹ Whenever fire is caused wilfully or by gross negligence in a protected forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of any right of pasture or to forest-produce shall be suspended for such period as it thinks fit.]

33. Nothing in this Chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section 31, or (except as regards any portion of a forest closed under section 29)² [or any rights the exercise of which has been suspended under section 32] in the exercise of any right recorded under section 28.

Nothing in this Chapter to prohibit acts done in certain cases.

CHAPTER V.

¹ This clause was added to the section by s. 2 of the Indian Forest (Amendment) Act, 1901 (V of 1901).

² These words were inserted by s. 3 of Act V of 1901.

(Chapter V.—Forests under Conservancy-administration when this Act comes into force.—Section 34.
Chapter VI.—Of the Control over Forests and Lands not being the Property of Government.—Section 35.)

CHAPTER V.

FORESTS UNDER CONSERVANCY-ADMINISTRATION WHEN THIS ACT COMES INTO FORCE.

Forests under conservancy-administration when this Act comes into force.

34. Within twelve months from the date on which this Act comes into force in the territories administered by any Local Government, such Government shall, after consideration of the rights of the Government and private persons in all forest-lands or waste-lands then under its executive control for purposes of forest-conservancy, determine which of such lands [if any] can according to justice, equity and good conscience, be classed as reserved forests or protected forests under this Act, and declare, by notification in the local official Gazette, any lands so classed to be reserved or protected forests, as the case may be :

Provided that such declaration shall not affect any rights of the Government or private persons to or over any land or forest-produce in any such forest, which have, previous to the date of such declaration, been inquired into, settled and recorded in a manner which the Local Government thinks sufficient :

Provided also that if any such rights have not on such date been so inquired into, settled and recorded, the Local Government shall direct that the same shall be inquired into, settled and recorded in the manner provided by this Act for reserved or protected forests, as the case may be ; and, until such inquiry, settlement and record have been completed, no such declaration shall abridge or affect such rights.

CHAPTER VI.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

Protection of forests for

35. The Local Government may from time to time,

(Chapter VI.—Of the Control over Forests and
Lands not being the Property of Government.—
Section 35.)

time, by notification in the local official Gazette, re-^{special pur-}
gulate or prohibit in any forest or waste-land—^{poses.}

- (a) the breaking up or clearing of land for cultivation ;
- (b) the pasturing of cattle ;
- (c) the firing or clearing of the vegetation ;

when such regulation or prohibition appears necessary for any of the following purposes :—

first, for protection against storms, winds, rolling stones, floods and avalanches ;

second, for the preservation of the soil on the ridges and slopes and in the valleys of hilly tracts, the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel ;

third, for the maintenance of a water-supply in springs, rivers and tanks ;

fourth, for the protection of roads, bridges, railways and other lines of communication ;

fifth, for the preservation of the public health ;
and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any forest or waste-land, such work as it thinks fit :

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to show cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same have been heard by an officer duly appointed in

that

(Chapter VI.—Of the Control over Forests and Lands not being the Property of Government.—Sections 36-38.)

that behalf and have been considered by the Local Government.

Power to as-
sume man-
agement of
forests.

36. In case of neglect of, or wilful disobedience to, any regulation or prohibition under section 35, or if the purposes of any work to be constructed under that section so require, the Local Government may, after notice in writing to the owner of such forest or land and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all or any of the provisions of this Act relating to reserved forests shall apply to such forest or land.

The net profits (if any) arising from the management of such forest or land shall be paid to the said proprietor.

Expropria-
tion of
forests in
certain cases.

37. In any case under this Chapter in which the Local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.¹

The owner of any forest or land comprised in any notification under section 35 may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

Protection of
forests at
request of
owners.

38. The owner of any land or, if there be more than one owner thereof, the owners of shares therein amounting in the aggregate to at least two-thirds thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

(a) that such land be managed on their behalf by the

¹ Read now the Land Acquisition Act, 1894 (I of 1894), General Act, Vol. VI.

(Chapter VII.—Of the Duty on Timber and other Forest-produce.—Section 39.)

the Forest-officer as a reserved or a protected forest on such terms as may be mutually agreed upon; or

- (b) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the local official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled by a like notification.

CHAPTER VII.

OF THE DUTY ON TIMBER AND OTHER FOREST-PRODUCE.¹

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places and at such rates as it may from time to time prescribe by notification in the local official Gazette on all timber [²or other forest-produce]—

- (a) which is produced in British India, and in respect of which the Government has any right;
- (b) which is brought from any place beyond the frontier of British India.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

All duties on timber [²or other forest-produce], which, at the time when this Act comes into force in

any

¹ This heading was substituted for the original heading by the Forest Act, 1890 (V of 1890), s. 8 (1), General Acts, Vol. V.

² These words were inserted by the Forest Act, 1890 (V of 1890), s. 8 (2), General Acts, Vol. V.

(Chapter VII.—Of the Duty on Timber and other Forest-produce.—Section 40. Chapter VIII.—Of the Control of Timber and other Forest-produce in Transit.—Section 41.)

any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

Limit not to apply to purchase-money or royalty.

40. Nothing in this Chapter shall be deemed to limit the amount (if any) chargeable as purchase-money or royalty on any timber or other forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

CHAPTER VIII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

Power to make rules to regulate transit of forest-produce.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may from time to time make rules to regulate the transit of all timber and other forest-produce.

¹ Such rules may (among other matters)—

(a) prescribe the routes by which alone timber [² or other] forest-produce may be imported, exported

¹ For rules made under this section for—

- (1) Bombay, *see* list on p. lix of the Bombay List of Local Rules and Orders;
- (2) Central Provinces, *see* p. 25 of the Central Provinces List of Local Rules and Orders, Ed. 1896;
- (3) United Provinces, *see* North-Western Provinces and Oudh List of Local Rules and Orders, Ed. 1894, p. 68.

For rules made by the Government of Bengal to regulate the transit of timber on the Gandak River, so far as it flows within the jurisdiction of that Government, *see* Calcutta Gazette, 1898, Pt. I, p. 141.

For rules made for the Sonthal Parganas as to the management of protected forests under this section in conjunction with s. 31, *see* Calcutta Gazette, 1901, Pt. I, p. 67.

For River rules for the Chittagong Hill Tracts, *see* Calcutta Gazette, 1881, Pt. I, p. 930; *ibid*, 1882, Pt. I, p. 687; *ibid*, 1885, Pt. I, p. 941; *ibid*, 1898, Pt. I, p. 886; *ibid*, 1901, Pt. I, p. 964.

For rules to regulate the import of timber and other forest-produce into Sindh, *see* Punjab Gazette, 1904, Pt. I, p. 315.

² These words were substituted for the words "and other" by the Forest Act, 1890 (V of 1890), s. 8 (3), printed, General Acts, Vol. V.

(Chapter VIII.—Of the Control of Timber and other
Forest-produce in Transit.—Section 41.)

- exported or moved, into, from or within,
British India ;
- (b) prohibit the import and export or moving of
such timber or other produce without a pass
from an officer duly authorized to issue the
same, or otherwise than in accordance with
the conditions of such pass ;
- (c) provide for the issue, production and return of
such passes and for the payment of fees
therefor ;
- (d) provide for the stoppage, reporting, examin-
ation and marking of timber or other forest-
produce in transit, in respect of which
there is reason to believe that any money is
payable to Government on account of the
price thereof, or on account of any duty,
fee, royalty or charge due thereon, or to
which it is desirable for the purposes of
this Act to affix a mark ;
- (e) provide for the establishment and regulation of
depôts to which such timber or other pro-
duce shall be taken by those in charge of it
for examination, or for the payment of such
money, or in order that such marks may be
affixed to it; and the conditions under
which such timber or other produce shall be
brought to, stored at and removed from such
[depôts] ;
- (f) prohibit the closing up or obstructing of the
channel or banks of any river used for the
transit of timber or other forest-produce,
and the throwing of grass, brushwood,
branches and leaves into any such river or
any act which may cause such river to be
closed or obstructed ;
- (g) provide for the prevention and removal of any
obstruction

¹ "Depôts" was substituted for "depôt" by the Repealing and Amend-
ing Act, 1891 (XII of 1891), General Acts, Vol. VI.

*(Chapter VIII.—Of the Control of Timber and other
Forest-produce in Transit.—Sections 42-43.)*

obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

- (h) prohibit absolutely or subject to conditions, within specified local limits, the establishment of saw-pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking hammers or other implements used for marking timber;
- (i) regulate the use of property-marks for timber, and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

[¹ The Local Government may direct that any rule made under this section shall not apply to any specified class of timber or other forest-produce or to any specified local area.]

Penalty for
breach of
rules made
under section
41.

42. The Local Government may, by such rules, prescribe as penalties for the infringement thereof imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, or after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

Government
and Forest-
officers not
liable for

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber

¹ This paragraph was added by the Forest Act, 1890 (V of 1890), s. 8 (4), printed. General Acts, Vol. V.

(Chapter VIII.—Of the Control of Timber and other Forest-produce in Transit.—Section 44. Chapter IX.—Of the Collection of Drift and Stranded Timber.—Section 45.)

timber or other forest-produce while at a depôt established under a rule made under section 41, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

CHAPTER IX.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. All timber found adrift, beached, stranded or sunk ;

all wood or timber bearing marks which have not been registered under section 41, or on which the marks have been obliterated, altered or defaced by fire or otherwise, and,

in such areas as the Local Government directs,¹ all unmarked wood and timber,

shall be deemed to be the property of Government unless and until any person establishes his right and title thereto, as provided in this Chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section 51, and may be

¹ For rules made under this section for—

(1) Central Provinces, see Central Provinces List of Local Rules and Orders, Ed. 1896, p. 80;

(2) United Provinces, see North-Western Provinces and Oudh List of Local Rules and Orders, Ed. 1894, p. 66;

(3) Punjab, see Punjab Gazette, 1902, Pt. I, p. 400.

(Chapter IX.—Of the Collection of Drift and Stranded Timber.—Sections 46-47.)

be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift timber.

The Local Government may, by notification in the local official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

Notice to claimants of drift-timber..

46. Public notice shall from time to time be given by the Forest-officer of timber collected under section 45. Such notice shall contain a description of the timber, and shall require any person claiming the same to present to such officer, within a period not less than two months from the date of such notice, a written statement of such claim.

Procedure on claim preferred to such timber.

47. When any such statement is presented as aforesaid, the Forest-officer may, after making such inquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending the receipt of an order from any such Court for its disposal.

On rejection of claim to such timber, claimant may institute suit.

Any person whose claim has been rejected under this section may [¹ within three months], from the date of such rejection, institute a suit to recover possession of the timber claimed by him ; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

No such timber shall be subject to process of any Civil, Criminal or Revenue Court until it has been delivered,

¹ These words were substituted for the words "within two months" by the Forest Act, 1890 (V of 1890), s. 2, printed, General Acts, Vol. V.

(Chapter IX.—Of the Collection of Drift and Stranded Timber.—Sections 48-51.)

delivered, or a suit has been brought, as provided in this section.

48. If no such statement is presented as aforesaid, ^{Disposal of unclaimed timber.} or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section 46, or on such claim having been so preferred by him and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section 47, the ownership of such timber shall vest in the Government, or, when such timber has been delivered to another person under section 47, in such other person free from all encumbrances [not created by him].

49. The Government shall not be responsible for ^{Government and its officers not liable for damage to such timber.} any loss or damage which may occur in respect of any timber collected under section 45, and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid ^{Payments to be made by claimant; before timber is delivered to him.} until he has paid to the Forest-officer or other person entitled to receive it such sum on account thereof as may be due under any rule made in pursuance of section 51.

51. The Local Government may, from time to time, make rules ^{Power to make rules and prescribe penalties.} to regulate the following matters (namely):—

- (a) the salvaging, collection and disposal of all timber mentioned in section 45;
- (b) the

¹ These words were added by Act V of 1890, s. 10.

² For rules made under this section for—

- (1) Bombay, *see* pp. 191 and 192 of the Bombay List of Local Rules and Orders, Ed. 1896, Vol. I;
- (2) Central Provinces, *see* p. 30 of the Central Provinces List of Local Rules and Orders, Ed. 1896;
- (3) United Provinces, *see* United Provinces Gazette, 1902, Pt. I, p. 795;
- (4) Bengal, for the Jalgaon and Darjiling Districts, *see* Calcutta Gazette, 1901, Pt. I, p. 29;
- (5) Sindh, *see* Bombay Government Gazette, 1902, Pt. I, p. 297.

(Chapter X.—Penalties and Procedure.—Sections 52-53.)

- (b) the use and registration of boats used in salving and collecting timber;
- (c) the amounts to be paid for salving, collecting, moving, storing and disposing of such timber;
- (d) the use and registration of hammers and other instruments to be used for marking such timber.

The Local Government may from time to time prescribe, as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

CHAPTER X.

PENALTIES AND PROCEDURE.

Seizure of property liable to confiscation.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing any such offence, may be seized by any Forest-officer or Police-officer.

Application for confiscation.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made :

Provided that, when the forest-produce with respect to which such offence is believed to have been committed is the property of Government, and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior.

Procedure thereupon.

53. Upon the receipt of any such report the Magistrate shall, with all convenient despatch, take such measures as may be necessary for the arrest and trial

(Chapter X.—Penalties and Procedure.—Sections 54-58.)

trial of the offender and the disposal of the property according to law.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any forest-offence, shall be liable to confiscation.

Forest-produce, tools, etc., when liable to confiscation.

Such confiscation may be in addition to any other punishment prescribed for such offence.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed shall, if it is the property of Government or has been confiscated, be taken charge of by a Forest-officer and in any other case may be disposed of in such manner as the Court may direct.

Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person [¹ whom the Magistrate deems to be entitled to the same] :

Procedure when offender not known, or cannot be found.

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

57. The Magistrate may, notwithstanding any thing hereinbefore contained, direct the sale of any property seized under section 52 and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

Procedure as to perishable property seized under section 52.

58. The officer who made the seizure under section

Appeal from orders under section

¹ These words were substituted for the words "whom he deems to be entitled to the same" by the Forest Act, 1890 (V of 1890), s. 11, General Act, Vol. V.

(Chapter X.—Penalties and Procedure.—Sections 59-62.)

sections 54,
55 and 56.

section 52, or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of any order passed under section 54, 55 or 56, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

Property
when to vest
in Govern-
ment.

59. When an order for the confiscation of any property has been passed under section 54 or 56, as the case may be, and the period limited by section 58 for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all incumbrances.

Saving of
power to re-
lease prop-
erty seized.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section 52.

Punishment
for wrongful
seizure.

61. Any Forest-officer or Police-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Penalty for
counterfeit-
ing or defac-
ing marks
on trees and
timber and
for altering
boundary-
marks.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,¹ XLV

(a) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person,

¹ See now the revised edition of the Code as modified up to 1st April, 1908.

(Chapter X.—Penalties and Procedure.—Sections 63-65.)

person, or that it may lawfully be cut or removed by some person; or

(b) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(c) alters, moves, destroys or defaces any boundary mark of any forest or waste-land to which the provisions of this Act are applied,

shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

63. Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case, [¹ or to the officer in charge of the nearest police station].

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under Chapter IV of this Act, unless such act has been prohibited under section 29, clause (c).

64. Every Forest-officer and Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any forest-offence.

65. The Magistrate of the district ² and any Magistrate of the first class specially empowered in this behalf by the Local Government may try summarily under

¹ These words were added by the Forest Act, 1890 (V of 1890), s. 12, General Acts, Vol. V.

² Now District Magistrate—see the Code of Criminal Procedure, 1898 (Act V of 1898), s. 3, General Acts, Vol. VI. See now the revised edition of the Code as modified up to 1st April, 1903.

(Chapter X.—Penalties and Procedure.—Sections 66-67.)

under the Code of Criminal Procedure,¹ any forest-^x of 1872. offence punishable only with imprisonment for a term not exceeding six months or fine not exceeding five hundred rupees, or both.

Operation of other laws not barred.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act :

Provided that no person shall be punished twice for the same offence.

Power to compound offences.

² 67. (1) The Local Government may, from time to time, by notification in the official Gazette, empower a Forest-officer by name, or as holding an office,—

(a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence, other than an offence specified in section 61 or section 62, a sum of money by way of compensation for the offence which such person is suspected to have committed, and,

(b) when any property has been seized as liable to confiscation, to release the same on payment of the value thereof as estimated by such officer.

(2) On the payment of such sum of money, or such value, or both, as the case may be, to such officer, the suspected person, if in custody, shall be discharged, the property, if any, seized shall be released, and no further proceedings shall be taken against such person or property.

(3) A Forest-officer shall not be empowered under this section unless he is a Forest-officer of a rank not inferior

¹ The reference should now be taken as being made to Act V of 1898.

² This section was substituted for the original s. 67 by the Forest Act, 1890 (V of 1890), s. 18, printed, General Act, Vol. V.

(Chapter X.—Penalties and Procedure.—Section
68. Chapter XI.—Cattle-trespass.—Sections
69-70.)

inferior to that of a Ranger and is in receipt of a monthly salary amounting to at least one hundred rupees, and the sum of money accepted as compensation under sub-section (1), clause (a), shall in no case exceed the sum of fifty rupees.

68. When in any proceedings taken under this Act, or in consequence of anything done under this Act, a question arises as to whether any forest-produce is the property of the Government, such produce shall be presumed to be the property of the Government until the contrary is proved.

Presumption
that forest-
produce
belongs to
Government.

CHAPTER XI.

CATTLE-TRESPASS.

69. Cattle trespassing in a reserved forest or in any portion of a protected forest which has been lawfully closed to grazing shall be deemed to be cattle doing damage to a public plantation within the meaning of the 11th section of the Cattle-trespass Act, 1871,¹ and may be seized and impounded as such by any Forest-officer or Police-officer.

70. The Local Government may from time to time, by notification in the local official Gazette, direct that in lieu of the fines fixed by the 12th section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section 69 of this Act such fines as it thinks fit, but not exceeding the following, that is to say:—

For each elephant	ten rupees.
For each buffalo or camel	two „
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	one rupee.
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	eight annas.

CHAPTER XII.

¹ See now the revised edition of the Act, as modified up to 1st April, 1901.

(Chapter XII.—Of Forest-officers.—Sections 71-74.)

CHAPTER XII.

OF FOREST-OFFICERS.

Local Gov-
ernment
may invest
Forest-
officers with
certain
powers.

71. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say :—

- (a) power to enter upon any land and to survey, demarcate and make a map of the same;
- (b) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;
- (c) power to issue a search-warrant under the Code of Criminal Procedure¹; X of 1872.
- (d) power to hold an inquiry into forest-offences, and, in the course of such inquiry, to receive and record evidence.

Any evidence recorded under clause (d) of this section shall be admissible in any subsequent trial before a Magistrate, provided that it has been taken in the presence of the accused person.

Forest-offi-
cers deemed
public ser-
vants.

72. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.²

XLV of
1860.

Indemnity
for acts done
in good faith.

73. No suit shall lie against any public servant for anything done by him in good faith under this Act.

Forest-offi-
cers not to
trade.

74. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

CHAPTER XIII.

¹ Read now the Code of Criminal Procedure, 1898 (Act V of 1898).
See now the revised edition of the Act, as modified up to 1st April, 1903.

² See now the revised edition of the Code, as modified up to 1st April, 1903.

(Chapter XIII.—Subsidiary Rules.—Sections 75-77.)

CHAPTER XIII.

SUBSIDIARY RULES.

75. The Local Government may from time to time make rules¹—

Additional powers to make rules.

- (a) to prescribe and limit the powers and duties of any forest-officer under this Act²;
- (b) to regulate the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act;
- (c) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and,
- (d) generally, to carry out the provisions of this Act.

76. Any person breaking any rule under this Act, shall be punished with imprisonment for a term which may extend to one month, or fine which may extend to five hundred rupees, or both. Penalties for breach of rules.

77. All rules made by the Local Government under this Act shall be published in the local official Gazette, and shall thereupon, so far as they are consistent with this Act, have the force of law. Rules when to have force of law.

Provided

¹ For rules made under this section for—

(1) Bombay, *see* pp. 195 to 200 of the Bombay List of Local Rules and Orders, Vol. I, Ed. 1896;

(2) Central Provinces, *see* pp. 31 to 34 of the Central Provinces List of Local Rules and Orders, Ed. 1896, and Central Provinces Gazette, 1900, Pt. I, p. 214;

(3) United Provinces, *see* pp. 63 to 70 of the North-Western Provinces and Oudh List of Local Rules and Orders, Ed. 1894; *see also* North-Western Provinces and Oudh Gazette, 1899, Pt. I, p. 494; *ibid*, 1900, Pt. I, p. 491;

(4) Punjab, *see* Punjab Gazette, 1899, Pt. I, p. 743.

² For notification declaring that certain officers shall exercise the powers of Forest-officers under certain sections, *see* Calcutta Gazette, 1901, Pt. I, p. 28.

³ *See also* s. 23 of the General Clauses Act, 1897 (X of 1897), printed, General Acts, Vol. VI.

(Chapter XIV.—Miscellaneous.—Sections 78-79.)

Provided that no rule made under section 27, 31 or 41 shall be so published without the previous sanction of the Governor General in Council.

CHAPTER XIV.

MISCELLANEOUS.

Persons
bound to as-
sist Forest-
officers and
Police-
officers.

78. Every person who exercises any right in a reserved or protected forest, or who is permitted to take any forest-produce from, or to cut and remove timber or to pasture cattle in, such forest, and

every person who is employed by any such person in such forest, and

every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer * * *¹—

- (a) in extinguishing any fire occurring in such forest;
- (b) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest¹ [and shall assist any Forest-officer or Police-officer demanding his aid];
- (c) in preventing the commission in such forest of any forest-offence; and
- (d) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

Management
of forests
the joint

79. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or

¹ The words "demanding his aid" were omitted and the words at the end of clause (b) inserted by s. 4 of the Indian Forest (Amendment) Act, 1901 (V of 1901).

(Chapter XIV.—Miscellaneous.—Sections 80-81.)

or any part of the produce thereof, the Local Govern- property of Government and other persons.
ment may from time to time either—

- (a) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or
- (b) issue such regulations for the management of the forest, waste-land or produce by the person so jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Local Government undertakes, under clause (a) of this section, the management of any forest, waste-land or produce, it may from time to time, by notification in the local official Gazette, declare that any of the provisions contained in Chapters II and IV of this Act shall apply to such forest, waste-land or produce, and thereupon such provisions shall apply accordingly.

80. If any person be entitled to a share in the produce of any forest which is the property of Government or over which the Government has proprietary rights, or to any part of the forest-produce of which the Government is entitled, upon the condition of duly performing any service connected with such forest, such share shall be liable to confiscation in the event of the fact being established to the satisfaction of the Local Government that such service is no longer so performed : Failure to perform service for which a share in produce of Government forest is enjoyed.

Provided that no such share shall be confiscated until the person entitled thereto, and the evidence (if any) which he may produce in proof of the due performance of such service, have been heard by an officer duly appointed in that behalf by the Local Government.

81. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, Recovery of money due to Government.
be

(Chapter XIV.—Miscellaneous.—Sections 82-84.)

be recovered under the law for the time being in force as if it were an arrear of land-revenue.

Lien on forest-produce for such money.

82. When any such money is payable for or in respect of any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer until such amount has been paid.

Power to sell such produce.

If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act, 1870.

83. Whenever it appears to the Local Government that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870,¹ section 4.

X of 1870.

Recovery of penalties due under bond.

² 84. When any person, in compliance with any rule under this Act, binds himself by any instrument to perform any duty or act, or covenants by any instrument that he, or that he and his servants and agents, will abstain from any act, the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may, notwithstanding anything in section 74 of the Indian Contract Act, 1872,³ be recovered from him in case of such breach as if it were an arrear of land-revenue. IX of 1872

SCHEDULE.

¹ Read now the Land Acquisition Act, 1894 (I of 1894)—see s. 2 of the Act—General Acts, Vol. VI.

² S. 84 was added by the Forest Act, 1890 (V of 1890), s. 14, General Acts, Vol. V.

³ Printed, General Acts, Vol. II; see now the revised edition of the Act as modified up to 1st September, 1899, with footnotes brought down to June 30th, 1901.

1878.]

Forests.

(Schedule.—Enactments repealed.)

SCHEDULE.

(See section 1.)

ENACTMENTS REPEALED.

Number and year of Act or Regulation.	Title.	Extent of repeal.
Act VII of 1865	An Act to give effect to rules for the management and preservation of Government forests.	So much as has not been repealed.
Act VII of 1869	An Act to give validity to certain rules relating to forests in British Burma.	The whole.
Act XIII of 1873	An Act to amend the law relating to timber floated down the rivers of British Burma.	So much as has not been repealed.
Regulation IX of 1874.	The Arakan Hill District Laws Regulation, 1874.	So far as it relates to Acts VII of 1865 and VII of 1869.

BURMA FOREST ACT, 1902.

THE BURMA FOREST ACT, 1902.

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[Price 7 annas=5d.]

SECTIONS.

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Burma Forests. [BUR. ACT IV, 1902.]

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BURMA ACT, No. IV OF 1902.

PASSED BY THE LIEUTENANT-GOVERNOR OF BURMA IN COUNCIL.

(Received the assent of His Honour the Lieutenant-Governor on the 3rd March, 1902, and of His Excellency the Governor-General on the 27th March, 1902.)

An Act to consolidate and amend the law relating to forests, forest-produce and the duty leviable on timber in Burma.

WHEREAS it is expedient to consolidate and amend the law relating to forests, forest-produce and the duty leviable on timber in Burma; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the Burma Forest Act, 1902; Title, extent and commencement.

(2) It extends to the whole of Burma, including the Shan States;

Provided that the Local Government may, by notification, exempt any place from its operation; and

(3) It shall come into force at once.

(4) A notification under the proviso to sub-section (2) exempting a place from the operation of this Act shall not affect anything done, or the liability for any offence committed, or any fine or penalty imposed in such place, before such exemption.

2. (1) The enactments specified in the schedule are hereby repealed to the extent specified in the fourth column thereof. Repeal.

(2) Every appointment made under any enactment repealed and re-enacted with or without modifications Saving of appointments. by

(Chapter I.—Preliminary.—Section 3.)

by this Act, shall, if such appointment would have continued in force after the commencement of this Act, except for such repeal, be deemed to have been made under this Act, and, if made for any special purposes under the provisions of the repealed enactment, then, so far as may be, for the purposes of the corresponding provisions of this Act.

Definitions.

3. In this Act unless there is anything repugnant in the subject or context,—

"Cattle."

(1) "cattle" includes also elephants, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids :

"Classification-mark."

(2) "classification-mark" means a mark placed on timber to denote its origin or the agency by which it has been handled :

"Deputy Commissioner."

(3) "Deputy Commissioner" includes a Superintendent of the Shan States :

"Forest-offence."

(4) "forest-offence" means an offence punishable under this Act :

"Forest-officer."

(5) "Forest-officer" means any person appointed by or under the orders of the Government to be a Conservator, Deputy Conservator, Extra Deputy Conservator, Assistant Conservator, Extra Assistant Conservator, Forest-ranger, Deputy Forest-ranger, Forester or Forest-guard, or to discharge any function of a Forest-officer under this Act :

"Forest-produce."

(6) "forest-produce" includes—

(a) the following when found in, or brought from, a reserved forest or public forest-land, that is to say—

(i) trees and leaves, flowers and fruits, and all other parts or produce not hereinafter mentioned of trees ;

(ii) plants not being trees (including grass, creepers, reeds and moss), and all parts or produce of such plants ;

(iii) wild animals and skins, tusks, horns, bones, silk cocoons, honey and wax, edible birds'

(Chapter I.—Preliminary.—Section 3.)

- birds' nests, bats' guano, and all other parts or produce of animals ; and
- (iv) peat, surface-soil, rock and minerals (including lime-stone, laterite, mineral oils and all products of mines or quarries) ; and
- (b) the following whether found in, or brought from, any such forest or forest-land, or not, that is to say—
timber, charcoal, caoutchouc, catechu, wood-oil, resin, natural varnish, bark, lac, mahua flowers and myrabolams :
- (7) " land at the disposal of the Government " means " Land at the disposal of the Govern-
land in respect of which no person has acquired either—ment."
- (a) a permanent, heritable and transferable right of use and occupancy under any law for the time being in force ; or
- (b) any right created by grant or lease made or continued by, or on behalf of, the British Government :
- (8) " Magistrate " means a Magistrate of the first or " Magis-
second class, and any Magistrate of the third class speci- trate."
ally empowered by the Local Government to try forest-
offences :
- (9) " property-mark " means a mark placed on timber " Property-
to denote that after all purchase-money or royalties due mark."
to the Government shall have been paid, the owner of the mark has or will have a right of property in the timber :
- (10) " public forest-land " means land at the disposal " Public
of the Government and not included in a reserved forest : forest-land."
- (11) " reserved forest " means and includes a forest and " Reserved
every part of a forest—forest."
- (a) declared to be a reserved forest under the pro-
visions of section 18 of this Act or the corre-
sponding section of any enactment previously
in force in Burma ; or
- (b) declared to be a reserved forest under the pro-
visions of any rules in force in Lower Burma
previous

(Chapter II.—Reserved Forests.—Sections 4-5.)

previous to the 1st July, 1882, and brought within the provisions of the Burma Forest Act, 1881, by section 30 of that Act, XIX of 18

which shall not, at the time being, have ceased to be a reserved forest under section 29 of this Act or the corresponding provision of any such enactment or rules :

- " River." (12) " river " includes also streams, canals, creeks and other channels, natural or artificial :
- " Shifting cultivation." (13) " shifting cultivation " includes *taungya* cultivation and cultivation of such other kinds as the Local Government may, by notification, declare to be shifting cultivation for the purposes of this Act :
- " Timber." (14) " timber " includes trees when they have fallen, or have been felled, and all wood, whether cut up or fashioned or hollowed out for any purpose or not :
- " Tree." (15) " tree " includes palms, bamboos, stumps, brush-wood and canes.

CHAPTER II.

RESERVED FORESTS.

Power to Constitute Reserved Forests.

Power to constitute reserved forests. 4. The Local Government may constitute any land at the disposal of the Government a reserved forest in manner hereinafter provided.

Procedure, etc., on Proposal to constitute Reserved Forests.

Notification by Local Government of proposal to constitute a reserved forest. 5. (1) Whenever it is proposed to constitute any land a reserved forest, the Local Government shall publish a notification—

- (a) specifying as nearly as possible the situation and limits of such land ;
- (b) declaring that it is proposed to constitute such land a reserved forest ;
- (c) appointing an officer (hereinafter called the Forest-settlement-officer) to inquire into and determine

(Chapter II.—Reserved Forests.—Sections 6-7.)

determine the existence, nature and extent of any rights claimed by, or alleged to exist in favour of, any person in or over any land comprised within such limits, and any claims relating to the practice within such limits of shifting cultivation and to deal with the same as provided in this Chapter.

(2) The Forest-settlement-officer shall ordinarily be a person other than a Forest-officer, but the Forest-officer may be appointed by the Local Government to assist the Forest-settlement-officer in the inquiry prescribed by this Chapter.

6. When a notification has been published under section 5, the Forest-settlement-officer shall publish in the language of the country, at the head-quarters of each township or Shan State in which any portion of the land mentioned in such notification is situate, and in every town and village in the neighbourhood of such land, a proclamation—

- (a) specifying as nearly as possible the situation and limits of the forest proposed for reservation;
- (b) setting forth the substance of the provisions of the next following section;
- (c) explaining the consequences which, as hereinafter provided, will ensue on the reservation of such forest; and
- (d) fixing a period of not less than three months from the date of the publication of such proclamation, and requiring every person claiming any right or making any claim referred to or mentioned in section 5 either to present to such officer within such period a written notice specifying, or to appear before him within such period and state, the nature of such right or claim.

7. (1) During the interval between the publication of such proclamation and the date fixed by the notification declaring the forest to be reserved as hereinafter provided, Bar of accrual of forest-rights after proclamation.

(Chapter II.—Reserved Forests.—Section 8.)

provided, no right shall be acquired in or over the land mentioned in such notification, except by succession or under a grant or contract in writing made or entered into by, or on behalf of, the Government or some person in whom such right or power to create such right was vested when the proclamation was published; and, on such land no new house shall be built or plantation formed, no fresh clearings for cultivation or for any other purpose shall be made, and no trees shall be cut for the purpose of trade or manufacture except as hereinafter provided.

(2) Nothing in this section shall be deemed to prohibit any act done with the permission in writing of the Forest-settlement-officer, or any clearings lawfully made for shifting cultivation by persons in the habit of practising such cultivation on such land.

Settlement of Rights, etc., before Reservation.

Inquiry by
Forest-
settlement-
officer.

8. (1) The Forest-settlement-officer shall take down in writing all statements made under section 6, and shall inquire into all claims made under that section, and into the existence of any right or practice mentioned in section 5 in respect of which no claim is made.

(2) The Forest-settlement-officer shall at the same time consider and record any objection which the Forest-officer, if any, appointed under section 5 to assist him, may make to any such claim or with respect to the existence of any such right or practice.

(3) In the case of a claim relating to the practice of shifting cultivation, the Forest-settlement-officer shall pass an order specifying the particulars of such claim, and permitting, or refusing to permit, such practice wholly or in part.

(4) In the case of any other claim the Forest-settlement-officer shall pass an order specifying the particulars of such claim and admitting or rejecting the same wholly or in part.

(5) The particulars recorded under sub-section (3) or sub-section (4) shall be such as may be necessary in

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Burma Forests.

(Chapter II.—Reserved Forests.—Sections 9-10.)

in order to define the nature, incidents and extent of the privilege solicited or right claimed.

9. (1) For the purposes of such inquiry the Forest-settlement-officer may exercise—

Powers of
Forest-
settlement-
officer.

- (a) the powers of a Demarcation-officer under the Burma Boundaries Act, 1880, and
- (b) the powers conferred on a Civil Court by the Code of Civil Procedure for compelling the attendance of witnesses and the production of documents.

(2) Before the issue of the notification under section 18, the Forest-settlement-officer may, for sufficient reason and after due notice to the claimant and other persons concerned within three months of any order passed under section 8, section 10, section 11, section 12 or section 13, review such order and pass a new order after holding such further inquiry as he may consider necessary :

Provided that no agreement or acquisition under section 12, sub-section (1), clause (c), or section 13, sub-section (1), clause (a) or clause (c), which has received the sanction of the Local Government, shall be so reviewed without a like sanction or after such agreement has been performed or after possession has been taken of the land so acquired.

10. (1) If the practice of shifting cultivation is permitted wholly or in part under section 8, sub-section (3), the Forest-settlement-officer may—

Treatment
of claim
relating to
practice of
shifting
cultivation.

- (a) alter the limits of the forest proposed for reservation so as to exclude land of sufficient extent, of a suitable kind, and in a locality reasonably convenient for the purposes of the claimants ; or
- (b) cause certain portions of the forest proposed for reservation to be separately demarcated, and give permission to the claimants to practise shifting cultivation under such rules and conditions as he may prescribe.

(2) The

(Chapter II.—Reserved Forests.—Sections 11-12.)

(2) The practice of shifting cultivation shall be deemed a privilege subject to control, restriction and abolition by the Local Government, without payment of compensation, and, unless otherwise expressly permitted in the notification issued under section 18, such cultivation shall be practised only by the person to whom such permission is granted.

11. When a claim to—

Order on
claim to
right-of-
way, water-
course or
pasture or
to forest-
produce.

(a) a right-of-way,

(b) a right to a water-course or to the use of water, or

(c) a right of pasture or to forest-produce

is admitted, wholly or in part under section 8, sub-section (4), if the right is for the beneficial enjoyment of any land or building, the Forest-settlement-officer shall in addition to the particulars required by sub-section (5) of that section, record the designation, position and area of such land, or the designation and position of such building.

Provision for
right of
pasture or
to forest-
produce
admitted.

12. (1) When the Forest-settlement-officer has admitted wholly or in part and recorded under sections 8 and 11 a claim to a right of pasture or to forest-produce, he shall—

(a) as far as possible provide for the exercise of such right by altering the limits of the forest proposed for reservation so as to exclude land of sufficient extent, of a suitable kind, and in a locality reasonably convenient for the purposes of the claimant ; or

(b) as far as possible provide for the exercise of such right by recording an order containing the particulars specified in sub-section (2), and continuing to the claimant a right of pasture or to forest-produce, (as the case may be), subject to the control of the Local Government ; or

(c) subject to the sanction of the Local Government, commute such right by paying a sum of money in lieu thereof, or, with the consent of

1902.]

Burma Forests.

(Chapter II.—Reserved Forests.—Section 13.)

of the claimant, by the grant of land or in such other manner as such officer thinks fit.

(2) An order passed under clause (b) of sub-section (1) shall record, as far as practicable,—

(i) in the case of a right of pasture, the number and description of the cattle which the claimant is from time to time entitled to graze, the local limits within which, and the seasons during which, such pasture is permitted, and such other particulars as may be required in order to define the extent of the right which is continued and the mode in which it may be exercised; and

(ii) in the case of a right to forest-produce, the quantity of such produce which the claimant is authorized to take or receive, and the local limits within which, the seasons during which, and the mode in which, the taking or receiving of such produce is permitted, and such other particulars as may be required in order to define the extent of the right which is continued and the mode in which it may be exercised.

13. (1) If a claim to a right in or over any land ^{Order on} other than a right referred to in section 11 is admitted ^{other claims.} wholly or in part under section 8, sub-section (4), the Forest-settlement-officer may—

(a) come to an agreement with the claimant for the surrender of the right subject to the condition that such agreement shall not be performed unless and until the sanction of the Local Government has been obtained in that behalf; or

(b) exclude the land from the limits of the forest proposed for reservation either by altering the external boundary of such forest or by demarcating the land within the external boundary; or

(c) proceed to acquire such land in the manner provided

(Chapter II.—Reserved Forests.—Sections 14-15).

provided by the Land Acquisition Act, 1894, I of 189
as modified by sub-section (2) of this section.

(2) For the purpose of so acquiring such land—

(i) the Forest-settlement-officer shall be deemed to
be a Collector proceeding under the Land
Acquisition Act, 1894;

(ii) the claimant shall be deemed to be a person I of 1894
interested and appearing before him in pur-
suance of a notice given under section 9 of
that Act;

(iii) the provisions of the preceding sections of that
Act shall be deemed to have been complied
with;

(iv) the Collector, with the consent of the claim-
ant, may award compensation in land, or
partly in land and partly in money; and

(v) possession of the land to be acquired shall not
be taken on behalf of the Government, and
no payment or transfer of land to the claim-
ant shall be made, in pursuance of an award
under this sub-section, unless and until the
sanction of the Local Government has been
obtained in that behalf.

Appeal from
order passed
under this
Chapter.

14. Any person who has made a claim under this
Chapter may, within three months from the date of any
order passed on such claim by the Forest-settlement-
officer, under section 8, section 10, section 11, section 12
or section 13, present an appeal from such order to such
officer of the Revenue Department, of rank not lower
than that of a Deputy Commissioner, as the Local Gov-
ernment may, by notification,¹ appoint to hear appeals
from such orders.

Presentation
and hearing
of appeals.

15. (1) Every appeal under the last foregoing sec-
tion shall be made by petition in writing, and may be
delivered to the Forest-settlement-officer, who shall for-
ward it without delay to the officer competent to hear
the same.

(2) In

¹ For notification under this section, appointing certain officers to hear
appeals and superseding Notifications No. 33, dated 12th April, 1893, and
No. 116, dated 17th August, 1889, see Notification No. 473, dated 5th Decem-
ber, 1903, Burma Gazette, 1903, Part I, p. 880.

(Chapter II.—Reserved Forests.—Sections 16-18.)

(2) In Upper Burma including the Shan States the appeals shall be heard in the manner prescribed for the hearing of appeals under the Upper Burma Land and Revenue Regulation, 1889, and in Lower Burma under the Burma Land and Revenue Act, 1876; and such officer may, for the purpose of such appeal, exercise all the powers held by him under such Act or Regulation and the rules thereunder, and may, before the issue of the notification under section 18, likewise review any order passed by him on such appeal.

16. The Local Government may, before the issue of the notification under section 18, revise any order passed by a Forest-settlement-officer or an appellate officer ^{Revision by Local Government.} under the preceding sections, and may remand the case for further inquiry or pass any order which the Forest-settlement-officer could have passed :

Provided that no agreement or acquisition under section 12, sub-section (1), clause (c), or section 13, sub-section (1), clause (a) or clause (c), which has been sanctioned by the Local Government as required by such section shall be set aside after a part performance of such agreement or after possession of the land has been taken under such acquisition.

Power to Abandon Proposal.

17. The Local Government may, at any time before the publication of a notification under section 18, withdraw from a proposal to constitute any land a reserved forest. When such withdrawal is determined on, a proclamation shall be published by the Deputy Commissioner in the same places and in the same manner as the proclamation under section 6 was published, announcing that the proposed reservation has been abandoned. On the publication of such proclamation, the provisions of section 7 shall cease to apply to such land. ^{Abandonment of proposal to reserve.}

Constitution of Reserved Forests and Powers, Rights and Duties therein.

18. (1) When the following events have occurred, ^{Notification declaring forest reserve.} namely,—

(a) the

(Chapter II.—*Reserved Forests*.—Section 19.)

- (a) the period fixed under section 6 for preferring claims has elapsed, and all claims, if any, made within such period have been disposed of by the Forest-settlement-officer, and
- (b) if such claims have been made, the period fixed by section 14 for appealing from the orders passed on such claims has elapsed, and all appeals, if any, presented within such period have been disposed of by the appellate officer, and
- (c) all lands, if any, to be included in the forest proposed for reservation which the Forest-settlement-officer has, under section 13, elected to acquire under the Land Acquisition Act, 1894, have become vested in the Government under that Act,

I of 1894

the Local Government may publish a notification specifying the limits of the forest which it is intended to reserve, declaring the same to be reserved from a date fixed by such notification and mentioning the rights and privileges recognized and conceded in respect thereof.

(2) From the date so fixed such forest shall be deemed to be a reserved forest and thereupon shall, together with all the produce thereof and animals or things found therein, be deemed to be the property of the Government, subject only to the rights and privileges mentioned in such notification.

Extinction of
rights not
claimed.

19. When the notification prescribed by section 18 has been issued, rights in respect of which no claim has been preferred under section 6, and of the existence of which no knowledge has been acquired by inquiry under section 8, shall be extinguished from the date therein fixed unless, before the publication of such notification, the person claiming them has satisfied the Forest-settlement-officer that he had sufficient cause for not preferring such claim within the period fixed under section 6, in which case the Forest-settlement-officer shall inquire into the same and pass orders thereon

(Chapter II.—Reserved Forests.—Sections 20-25.)

thereon in the same manner as if the claim had been presented in time; and, notwithstanding anything hereinbefore contained, any order so passed shall be subject to review, appeal and revision in the manner and during the period hereinbefore allowed for an order passed prior to the issue of such notification.

20. The Deputy Commissioner of the district in which the forest is situate shall, before the date fixed by such notification, cause a translation thereof in the language of the country to be published in the manner prescribed for the proclamation under section 6.

Publication of translation of notification in neighbourhood of forest.

21. The Local Government may, within five years from the publication of any notification under section 18, revise any arrangement made under section 10, section 12 or section 15 and may rescind or modify any order made under this Chapter, and direct that a further inquiry be held by the Forest-settlement-officer or any other officer appointed for this purpose or that any one of the proceedings specified in section 12, sub-section (1), clauses (a) and (b), be taken in lieu of the other of such proceedings or that a right admitted under section 8 be commuted in the manner mentioned in section 12, sub-section (1), clause (c).

Power of Local Government to revise arrangement made by Forest-settlement-officer.

22. If any one of certain persons to whom permission has been granted to practise shifting cultivation under the provisions of section 10, sub-section (1), clause (b), omits for a continuous period exceeding five years to practise such cultivation, either himself or by some member of his family, and if such person has not during such period been engaged in the cultivation of *taungya* plantations in reserved forests on behalf of the Government, the Local Government, after such inquiry as it considers necessary, may, by notification, cancel the permission granted to such person and reduce the area demarcated under the said provisions in such manner as it thinks fit.

Cancellation of right to practise shifting cultivation.

23. No right of any description shall be acquired in or over a reserved forest, except by succession or under a grant or contract in writing made by or with the previous sanction of the Government.

Acquisition of right in or over reserved forest.

(Chapter II.—Reserved Forests.—Sections 24-26.)

sanction of the Governor-General in Council, or by some person in whom such right, or the power to create such right, was vested when the notification under section 18 was published.

Restrictions on right to forest-produce or pasturage continued under section 12.

24. (1) Notwithstanding anything herein contained, no right continued under section 12 shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government :

Provided that, when any such right is continued for the beneficial enjoyment of any land or building, it may be sold or otherwise alienated with such land or building, without such sanction.

(2) If any person to whom a right has been continued under the provisions of section 12, sub-section (1), clause (b), ceases for a continuous period exceeding five years to exercise or practise such right, the Local Government, after such inquiry as it considers necessary, may, by notification, cancel the right.

Power to stop way or water-course in reserved forest.

25. Any Forest-officer may, from time to time, with the previous sanction of the Local Government, or of a Forest-officer authorized in this behalf, stop any public or private way or water-course in a reserved forest :

Provided that for the way or water-course so stopped another way or water-course which, in the opinion of the Local Government, is equally convenient, already exists or has been provided or constructed by the Forest-officer stopping the way or water-course.

Acts prohibited in a reserved forest.

26. Subject to the provisions of section 28, it shall not be lawful for any person to do any of the following acts in a reserved forest, namely :—

- (a) to trespass, or pasture cattle, or permit cattle to trespass, or
- (b) to fell, cut, girdle, mark, lop or tap any tree, or injure by fire or otherwise any tree or timber, or
- (c) to cause any damage by negligence in felling any tree or cutting or dragging any timber, or
- (d) to kindle, keep or carry any fire except at such seasons and in such manner as a Forest-officer specially

(Chapter II.—Reserved Forests.—Sections 27-29.)

specially empowered in this behalf may from time to time notify, or

- (e) to quarry stone, burn lime or charcoal, or collect, subject to any manufacturing process, or remove any forest-produce, or
- (f) to clear or break up any land for cultivation or any other purpose, or
- (g) to poison or dynamite water, or
- (h) in contravention of any rules made by the Local Government, to hunt, shoot, fish or set traps or snares.

27. Subject to the provisions of section 28, it shall not be lawful for any person to set fire to a reserved forest, or in contravention of any rules made by the Local Government, to kindle any fire, or leave any fire burning in such manner as to endanger such a forest. Kindling of fires prohibited in or near a reserved forest.

28. Nothing in section 26, section 27, section 54 or section 55 shall be deemed to prohibit— Acts excepted from sections 26, 27, 54 and 55.

- (a) the exercise, in accordance with the orders, if any, passed by the Local Government under section 12, of any right continued under that section; or
- (b) any act done with the permission in writing of a Forest-officer specially empowered to grant such permission; or
- (c) any practice of shifting cultivation permitted under section 10; or
- (d) the exercise of any right created by grant or contract in the manner described in section 23.

Cessation of Reserve.

29. (1) The Local Government, with the previous sanction of the Governor-General in Council, may, by notification, direct that, from a date to be fixed by such notification, any forest, or any portion thereof, reserved under this Act shall cease to be reserved. Power to declare forest no longer reserved.

(2) From the date so fixed such forest or portion thereof shall cease to be reserved, but the rights, if any, which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER

(Chapter III.—General Protection, etc., of Forests and Forest-produce.—Sections 30-33.)

CHAPTER III.

GENERAL PROTECTION, ETC., OF FORESTS AND FOREST-PRODUCE.

Reserved trees in unsettled tracts.

30. (1) All standing teak trees wherever situated, except such as have been expressly alienated by grant or lease made by or on behalf of the British Government, shall be deemed to be the property of the Government and shall be reserved trees.

(2) The Local Government may, by notification, declare that any other trees, or trees of any specified class, standing on any land at the disposal of the Government shall, from a date to be fixed by such notification, be reserved trees.

Protection of reserved trees.

31. No person shall fell, cut, girdle, mark, lop or tap any reserved tree, or injure by fire or otherwise any reserved tree or the timber of any such tree, except in accordance with rules made by the Local Government in this behalf or as provided by the last section of this Chapter.

Levy of royalty on manufactured catechu, etc.

32. The Local Government may, by notification, declare that all manufactured catechu or any other kind of forest-produce specified in section 3, sub-section (6), clause (b), whether obtained from land at the disposal of the Government or from other lands, shall be subject to the payment of royalty ¹ at such rates as may be specified by the notification, and may also by notification declare certain areas from which catechu shall be exempt from royalty.

Power to make rules for protection of public forest-land.

33. (1) Any person may use free of restriction the forest-produce growing upon, or found on, public forest-land, other than reserved trees and their timber, except as prohibited or otherwise provided by rules made by the Local Government under this section, or by any other enactment or rules for the time being in force.

(2) The

¹ For notification fixing the royalty at 4 rupees per 100 viss, from 1st October, 1904, see Burma Gazette, 1903, Part I, p. 890; for rates of royalty fixed on firewood and charcoal, see *ibid*, 1904, Part I, p. 178.

(Chapter III.—*General Protection, etc., of Forests and Forest-produce.*—Section 33.)

(2) The Local Government may, by rules in respect of public forest-land,—

- (a) regulate or prohibit the kindling of fires, and prescribe the precautions to be taken to prevent the spreading of fires;
- (b) regulate or prohibit the felling, cutting, girdling, marking, lopping, tapping or injuring by fire or otherwise of any trees or timber, the sawing, conversion and removal of timber, and the collection and removal of other forest-produce;
- (c) regulate or prohibit the manufacture of catechu, or the burning of charcoal;
- (d) regulate or prohibit the cutting of grass and pasturing of cattle, and regulate the payments, if any, to be made for such cutting or pasturing;
- (e) prohibit the poisoning or dynamiting of water, and regulate or prohibit hunting, shooting and fishing and the setting of traps or snares;
- (f) regulate the sale or free grant of forest-produce; and
- (g) prescribe the fees, royalties or other payments for forest-produce, and the manner in which such fees, royalties or other payments are to be levied, whether in transit, or partly in transit, or otherwise.

(3) The Local Government may, by a rule under this section, attach to the breach of any rule under this section any punishment not exceeding imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

(4) The Local Government may exempt any person, or class of persons, or any local area from the operation of any rule under this section.

34. Nothing

(Chapter III.—General Protection, etc., of Forests and Forest-produce.—Section 34.—Chapter IV.—Duty on Imported Forest-produce.—Sections 35-38.)

Nothing in this Chapter to prohibit acts done in certain cases.

34. Nothing in this Chapter, or in any rule under this Chapter, shall be deemed to prohibit any act done in the exercise of any right or with the permission in writing of a Forest-officer specially empowered to grant such permission.

CHAPTER IV.

DUTY ON IMPORTED FOREST-PRODUCE.

Power to impose duty on forest-produce.

35. (1) The Local Government may, with the previous sanction of the Governor-General in Council, levy a duty, in such manner, at such places and at such rates as it may prescribe by notification, on all forest-produce, which is brought into the territories to which this Act extends from or through any place beyond those territories.

(2) In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, by notification, determine the manner in which the value is to be ascertained.

Duty on certain timber floated down the Ataran.

36. On all teak timber cut within the limits of the Ataran forest and floated down the Ataran River, duty shall be levied at the following rates, that is to say :—

	Rs.	A.	P.	Per
On logs above 5 feet in girth . . .	4	0	0	log.
On logs below 5 feet in girth . . .	2	0	0	log.
On stem pieces	0	0	0	piece.
On ship crooks	0	4	0	crook.

These rates shall not apply to timber for which special rates have been fixed by any agreement entered into with the Government.

Power to exempt forest-produce from duty. Provisions of Chapter not to limit purchase-money or royalty.

37. The Local Government may exempt any forest-produce from the duty to which it is liable under section 35 or section 36.

38. Nothing in this Chapter shall be deemed to limit the amount, if any, chargeable as purchase-money or royalty in respect of any forest-produce.

CHAPTER

(Chapter V.—Control of Forest-produce in Transit, etc.
—Section 39.)

CHAPTER V.

CONTROL OF FOREST-PRODUCE IN TRANSIT, ETC.

General Control of Forest-produce in Transit, etc.

39. (1) The control of all rivers and their banks as regards the floating of timber, as well as the control of all forest-produce in transit by land or water, is vested in the Local Government, and that Government may make rules to regulate the transit of any forest-produce. Power to make rules to regulate transit of forest-produce.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

- (a) prescribe the routes by which alone forest-produce may be imported into, exported from or moved within the territories to which this Act extends;
- (b) prohibit the import, export, collection or moving of forest-produce without a pass from an officer authorized to issue the same, or otherwise than in accordance with the conditions of such pass;
- (c) provide for the issue, production and return of such passes;
- (d) fix the fees payable for such passes;
- (e) in the case of timber formed into a raft or fastened to the shore, prohibit the loosening or the setting adrift of such timber by any person not the owner thereof or not acting on behalf of such owner or of the Government;
- (f) provide for the stoppage, reporting, examination and marking of forest-produce in transit in respect of which there is reason to believe that any money is payable to the Government, or to which it is desirable, for the purposes of this Act, to affix a mark;
- (g) establish revenue-stations to which forest-produce is to be taken by the persons in charge of it for examination, or for the realization of such money, or in order that such

(Chapter V.—Control of Forest-produce in Transit, etc.
—Section 39.)

such mark may be affixed to it, and prescribe the conditions under which forest-produce is to be brought to, stored at, and removed from, such revenue-stations;

- (h) provide for the management and control of such revenue-stations, and for regulating the appointment and duties of persons employed thereat;
 - (i) authorize the transport of timber, the property of the Government, across any land, and provide for the award and payment of compensation for any damage done by the transport of such timber;
 - (j) prohibit the closing up or obstruction of the channel or banks of any river used for the transit of forest-produce, and the throwing of forest-produce, grass, brushwood, branches or leaves into any such river, or any other act which tends to cause the obstruction of such channel;
 - (k) provide for the prevention and removal of any obstruction in the channel or on the banks of any such river, and for recovering the cost of such prevention or removal from the person causing such obstruction;
 - (l) prohibit, absolutely or subject to conditions, within specified local limits, the establishment of sawmills or sawpits, the converting, cutting, burning, concealing, marking or super-marking of timber, the altering or effacing of any property-marks or classification-marks on the same, and the possession of marking-hammers or other implements used for marking timber;
 - (m) regulate the use of marks for timber and the registration of such marks, authorize the refusal or cancellation of the registration of such marks, prescribe the time for which the registration of such marks is to hold
- good,

{Chapter V.—Control of Forest-produce in Transit, etc.
—Section 40.)

good, limit the number of such marks which may be registered by any one person, and provide for the levy of fees for such registration; and

- (n) provide for the issue of licenses to be in possession of marking-hammers and for the levy of fees for such licenses.

(3) The Local Government may, by a rule under this section, attach to the breach of any rule under this section any punishment not exceeding imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

(4) The Local Government may direct that any rule made under this section shall not apply to any specified class of forest-produce or to any specified local area.

Collection of Drift, Stranded and Other Timber.

40. (1) The Local Government may, by notification, prescribe or empower a Forest-officer to prescribe for any river rafting-stations, below which timber shall not be allowed to float except when joined together in rafts.

(2) Timber afloat on any river below a rafting station, otherwise than in rafts under control, shall be deemed to be "adrift."

(3) Timber falling under any of the following descriptions, namely,—

- (a) timber, including timber in rafts not under control, found adrift, beached, stranded or sunk,
- (b) timber bearing marks which have not been registered under rules made under section 39,
- (c) timber which has been super-marked, or on which marks have been obliterated, altered or defaced by fire or otherwise, and
- (d) in such areas as the Local Government by notification¹ directs, all unmarked timber,

shall

¹ For notification issued under this clause and sub-section (3), and in supersession of all previous notifications, see Burma Gazette, 1903, Part I, p. 880.

(Chapter V.—Control of Forest-produce in Transit, etc.
—Sections 41-42.)

shall be deemed to be the property of the Government unless and until any person establishes his right thereto as provided in this Chapter.

(4) Such timber may be collected by any Forest-officer or other person authorized by rule made under section 45 or by special order of a Forest-officer specially empowered in this behalf to collect the same, and may be brought to such stations as the Conservator may from time to time notify as stations for the reception of drift-timber.

(5) The Local Government may, by notification, exempt any class of timber from the provisions of this section.

Notice to
claimants of
timber col-
lected under
section 40.

41. (1) Public notice shall from time to time, as occasion may require, be given by a Forest-officer specially empowered in this behalf of timber collected under the last foregoing section.

(2) Such notice shall contain a description of the timber, and shall require any person claiming the same to present to such officer, within a period not less than one month from the date on which such notice is given, a written statement of such claim.

Procedure
on claim
preferred to
timber.

42. (1) When any such statement is presented as aforesaid, the Forest-officer may, after making such inquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

(2) If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Court and retain the timber pending the receipt of an order from such Court for its disposal.

(3) Any person whose claim has been rejected under this section may, within six months from the date of such rejection, institute a suit to recover possession of the timber claimed by him, but no person shall recover any

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Burma Forests.

(Chapter V.—Control of Forest-produce in transit, etc.—
Sections 43-45.)

any compensation against the Government or against any Forest-officer on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

(4) No such timber shall be subject to the process of any Civil Court until it has been delivered or until a suit brought under this section has been decided.

(5) Every suit instituted under this section shall be subject to the provisions of section 424 of the Code of Civil Procedure:

Provided that the notice required by the said provisions shall be given within three months from the date of the rejection, under sub-section (1), of the intending plaintiff's claim.

43. Where no statement is presented in the manner ^{Disposal of} and within the period prescribed by notice issued under ^{unclaimed} section 41, ^{timber.}

or where such statement having been so presented and the claim rejected, the claimant omits to institute a suit to recover possession of such timber within the further period mentioned in section 42,

the ownership of such timber shall vest in the Government free from all incumbrances, or, when such timber has been delivered to another person under section 42, in such other person free from all incumbrances not created by him.

44. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until such sum as may be due for salving, collecting, moving, storing and disposing of the timber has been paid by him to the Forest-officer or other person entitled to receive the same. ^{Payment to be made by claimant before delivery of timber.}

45. (1) The Local Government may make rules to regulate the following matters, namely:— ^{Power to make rules as to salving, etc., of timber.}

- (a) the salving, collection and disposal of all timber mentioned in section 40;

- (b) the

(Chapter VI.—Penalties and Procedure.—Sections 46-48.)

- (b) the use and registration of boats used in salvaging and collecting timber ;
- (c) the amount to be paid for salvaging, collecting, moving, storing and disposing of such timber ; and
- (d) the manner of publication of public notices under section 41.

Power to attach penalty to rules.

(2) The Local Government may, by a rule under this section, attach to the breach of any rule under this section any punishment not exceeding imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

CHAPTER VI.

PENALTIES AND PROCEDURE.

Police-powers, etc., and Protection and Seizure of Property.

Power to prevent commission of forest-offence.

46. Every Forest-officer and every Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any forest-offence.

Power to arrest without warrant.

47. (1) Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person reasonably suspected of having been concerned in any forest-offence punishable with imprisonment for one month or upwards, if such person refuses to give his name and residence, or gives a name or residence which there is reason to believe to be false, or if there is reason to believe that he will abscond.

(2) Every officer making an arrest under sub-section (1) shall, without unnecessary delay, take or send the person arrested before a Magistrate having jurisdiction in the case or to the officer in charge of the nearest police-station.

Seizure of property liable to confiscation.

48. (1) When there is reason to believe that a forest-offence has been committed in respect of any forest-produce,

(Chapter VI.—Penalties and Procedure.—Sections 49-50.)

produce, such produce, together with all tools, boats, carts and cattle used in the commission of such offence, may be seized by any Forest-officer or Police-officer.

(2) Every officer seizing any property under this section shall place on such property, or the receptacle, if any, in which it is contained, a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made :

Provided that, when the forest-produce with respect to which such offence is believed to have been committed, is the property of the Government and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior.

49. Cattle trespassing in a reserved forest shall be deemed to be cattle doing damage to a public plantation within the meaning of section 11 of the Cattle-Trespass Act, 1871, and may be seized and impounded as such by any Forest-officer, or officer of police as defined in the said Act.

Power to
seize cattle
trespassing
in a reserved
forest.

50. Every person who exercises any right in a reserved forest, or who is permitted to remove any forest-produce from, or to pasture cattle or practise shifting cultivation in such forest, and

Certain persons bound to furnish information and assist.

every person who is employed by such person in such forest, and every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish, without unnecessary delay, to the nearest Forest-officer or Police-officer, any information which he may possess respecting the occurrence of a fire in or near such forest, or the commission of or intention to commit any forest-offence ;

and shall assist any Forest-officer or Police-officer—

(a) in

(Chapter VI.—Penalties and Procedure.—Sections 51-54.)

(a) in extinguishing any fire occurring in such forest ; and

(b) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest ;

and shall assist any Forest-officer or Police-officer demanding his aid—

(c) in preventing the commission in such forest of any forest-offence ; and

(d) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

All persons bound to assist in case of accident at revenue-station.

51. In case of any accident or emergency involving danger to any property at a revenue-station, every person employed at such revenue-station, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

Special Rules of Evidence.

Presumption in favour of forest-produce belonging to the Government.

52. When in any proceedings taken under this Act or in consequence of anything done under this Act, a question arises as to whether any forest-produce is the property of the Government, such produce shall be presumed to be the property of the Government until the contrary is proved.

Evidence recorded by Forest-officer admissible in criminal trial.

53. Any evidence recorded by a Forest-officer under clause (d) of section 74 shall be admissible in any subsequent inquiry or trial before a Magistrate or Court :

Provided that it has been taken in the presence of the accused person and recorded in the manner provided by section 365, section 356 or section 357 of the Code of Criminal Procedure, 1898.

Penalties.

Penalty for trespass or damage in reserved forest.

54. Subject to the provisions of section 28, whoever in a reserved forest—

(a) trespasses,

(Chapter VI.—Penalties and Procedure.—Section 55.)

- (a) trespasses, or pastures cattle, or permits cattle to trespass, or
- (b) causes any damage by negligence in felling any tree or cutting or dragging any timber, or
- (c) poisons or dynamites water, or
- (d) in contravention of any rules made by the Local Government, hunts, shoots, fishes or sets traps or snares,

shall be punishable with fine which may extend to fifty rupees, or, when the damage resulting from his offence amounts to more than twenty-five rupees, to double the amount of such damage.

55. Subject to the provisions of section 28, whoever— Penalty for other off-fences in reserved forest.

- (a) makes any fresh clearing or does any other act in contravention of section 7, or
- (b) sets fire to a reserved forest, or, in contravention of any rules made by the Local Government, kindles any fire, or leaves any fire burning, in such manner as to endanger such a forest, or

in a reserved forest—

- (c) kindles, keeps or carries any fire except at such seasons and in such manner as a Forest-officer specially empowered in this behalf may from time to time notify, or
- (d) fells, cuts, girdles, marks, lops or taps any tree, or injures by fire or otherwise any tree or timber, or
- (e) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process or removes any forest-produce, or
- (f) clears or breaks up any land for cultivation or any other purpose,

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

56. Whenever

Chapter VI.—Penalties and Procedure.—Sections 56-59.)

Additional
punishment
in the case of
offence com-
mitted by
person hav-
ing rights in
reserved
forest.

56. Whenever fire is caused wilfully or by gross negligence in a reserved forest by any person having rights in such forest or permission to practise shifting cultivation therein, or by any person in his employment, or whenever any person having rights in such forest contravenes the provisions of section 24,

the Local Government may, notwithstanding that a penalty has been inflicted under section 55 in respect of such fire, direct that in such forest or any specified portion thereof, the exercise of all or any of such rights shall be extinguished, or be suspended for such period as it thinks fit, and may withdraw any permission to practise shifting cultivation in such forest or portion thereof.

Power to
alter fines
fixed by Cat-
tle-Trespass
Act, 1871.

57. The Local Government may, by notification,¹ direct that, in lieu of the fines fixed by section 12 of the Cattle-Trespass Act, 1871, there shall be levied for each head of cattle impounded under section 49 of this Act such fines¹ as it thinks fit, but not exceeding the following, namely:—

	Rs.	A.	P.
For each elephant	10	0	0
For each buffalo	2	0	0
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	1	0	0
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	0	8	0

Penalty for
causing
damage to a
reserved
tree.

58. Whoever fells, cuts, girdles, marks, lops or taps any reserved tree, or injures by fire or otherwise any reserved tree or the timber of any such tree, except in accordance with rules made by the Local Government in that behalf or as permitted under the provisions of section 34, shall be punishable with fine which may extend to twenty rupees, or, when the damage resulting from his offence amounts to more than ten rupees, to double the amount of such damage.

Penalty for
breach of
certain rules
under Act.

59. (1) Whoever—

(a) except as permitted by section 34, commits a breach of any rule, made by the Local Government

¹For notification fixing fines and superseding Notifications Nos. 10 of January 10th, 1883, and 325 of August 19th, 1893, see Burma Gazette, 1938, Part 1, p. 881.

(Chapter VI.—Penalties and Procedure.—Section 60.)

Government under section 33, to which a penalty has been attached by a rule made under the provisions of that section ; or

(b) commits a breach of any rule, made by the Local Government under section 39, to which a penalty has been attached by a rule made under the provisions of sub-section (3) of that section ; or

(c) commits a breach of any rule, made by the Local Government under section 45, to which a penalty has been attached by a rule made under the provisions of that section,

shall be liable to the punishment prescribed therefor in such rule.

(2) If an offence referred to in clause (b) of sub-section (1) is committed—

(i) after sunset and before sunrise, or

(ii) after preparation for resistance to the execution of any law or any legal process, or

(iii) after a previous conviction of the offender for a like offence,

the convicting Court may inflict double the penalty prescribed for such offence.

60. (1) Whoever, being a Forest-officer or Police-officer, vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both. Penalty for wrongful seizure.

(2) Any fine imposed under sub-section (1), or any portion thereof, shall, if the convicting Court so directs, be given as compensation to the person aggrieved by such seizure.

61. Whoever,

(Chapter VI.—Penalties and Procedure.—Sections 61-62.)

Penalty for counterfeiting or defacing, or possessing implements for counterfeiting, marks on trees and timber and for altering boundary-marks.

61. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

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- (a) knowingly counterfeits upon any tree or timber, or has in his possession any implement for counterfeiting, a mark used by Forest-officers to indicate that such tree or timber is the property of the Government or of some person, or that it may lawfully be felled or removed by some person, or
- (b) unlawfully affixes to any tree or timber a mark used by Forest-officers, or
- (c) alters, defaces or obliterates any such mark placed on any tree or timber by or under the authority of a Forest-officer, or
- (d) alters, moves, destroys or defaces any boundary-mark of any forest-land to which any provisions of this Act apply,

shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

Compounding of, and Compensation for, Forest-offences.

Power to compound forest-offences.

62. (1) The Local Government may, by notification, empower a Forest-officer of a rank not inferior to that of a Forest-ranger and in receipt of a monthly salary amounting to at least one hundred rupees, —

- (a) to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence, other than an offence specified in section 60 or section 61, a sum of money not exceeding fifty rupees by way of compensation for the offence which such person is suspected to have committed, and
- (b) when any property has been seized as liable to confiscation, to release the same on payment of the value thereof as estimated by such officer.

(2) On

(Chapter VI.—Penalties and Procedure.—Sections
63-64.)

(2) On the payment of such sum of money, or such value, or both, as the case may be, to such officer, the suspected person, if in custody, shall be discharged, the property, if any, seized shall be released, and no further proceedings shall be taken against such person or property.

63. (1) When any person is convicted of felling, cutting, girdling, marking, lopping or tapping trees or timber, or of injuring them by fire or otherwise, in contravention of this Act, the convicting Court may, in addition to any other punishment which it may award, order that person to pay to the Government such compensation, not exceeding ten rupees for each tree or log of timber with respect to which the offence was committed, as it deems just.

(2) If the person convicted of the offence committed it as the agent or servant of another person, the convicting Court may, unless after hearing that other person it is satisfied that the commission of the offence was not a consequence of his instigation or of any neglect or default on his part, order him, instead of the person who committed the offence, to pay the compensation referred to in sub-section (1).

(3) An appeal from any order under sub-section (1) or sub-section (2) shall lie to the Court to which orders made by the convicting Court are ordinarily appealable, and the order passed on such appeal shall be final.

Disposal of Property Seized.

64. (1) When any person is convicted of a forest-offence, all forest-produce which is not the property of the Government and in respect of which such offence has been committed, and all tools, boats, carts and cattle used in the commission of such offence, shall be liable, by order of the convicting Court, to confiscation.

(2) Such confiscation may be in addition to any other penalty prescribed for such offence.

65. When

(Chapter VI.—Penalties and Procedure.—Sections 65-68.)

Disposal, on conclusion of trial for forest-offence, of produce in respect of which offence was committed.

Procedure when offender is not known or cannot be found.

65. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed, shall, if it is the property of the Government or has been confiscated, be taken possession of by a Forest-officer specially empowered in this behalf, and, in any other case, may be disposed of in such manner as the Court may order.

66. (1) When the offender is not known or cannot be found, the Magistrate inquiring into the offence, if he finds that an offence has been committed, may, on application in this behalf, order the property in respect of which the offence has been committed, to be confiscated and taken possession of by a Forest-officer specially empowered in this behalf, or to be made over to such Forest-officer or other person as the Magistrate considers entitled to the same:

Provided that no such order shall be made till the expiration of one month from the date of the seizure of such property, or without hearing the person, if any, claiming any right thereto, and the evidence, if any, which he may produce in support of his claim.

(2) The Magistrate shall either cause a notice of any application under sub-section (1) to be served upon any person whom he has reason to believe to be interested in the property seized, or publish such notice in any way which he thinks fit.

Procedure as to perishable property seized under section 48.

67. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section 48 and subject to speedy and natural decay, and may deal with the proceeds as he might have dealt with such property, if it had not been sold.

Appeal from order under section 64, 65 or 66.

68. Any person claiming to be interested in property seized under section 48 may, within one month from the date of any order passed by a Magistrate under section 64, section 65 or section 66, present an appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

69. When

(Chapter VI.—Penalties and Procedure.—Sections
69-73.)

69. When an order for the confiscation of any pro-^{Vesting of} perty has been passed under section 64 or section 66 and ^{confiscated} the period limited by section 68 for presenting an appeal ^{property in} from such order has elapsed and no such appeal has ^{the Govern-} been presented, or when, on such an appeal being pre-^{ment.} sented, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or portion, as the case may be, shall vest in the Government free from all incumbrances.

70. Notwithstanding anything hereinbefore con-^{Saving of} tained, any Forest-officer empowered in this behalf by the ^{power to re-} Local Government may direct at any time the immediate ^{lease proper-} release of any property seized under section 48 which is ^{ty seized.} not the property of the Government and the withdrawal of any charge made in respect of such property.

Recovery of Money under Act.

71. All money, other than fines, payable to the Gov-^{Recovery of} ernment under this Act or on account of the price of any ^{money due to} forest-produce or of expenses incurred in the execution ^{the Govern-} of this Act in respect of any forest-produce, may, if not ^{ment.} paid when due, be recovered under the law for the time being in force as if it were an arrear of revenue.

72. (1) When any such money as is referred to in the ^{Lien on for-} last foregoing section is payable for, or in respect of, ^{est-produce} any forest-produce, the amount thereof shall be deemed ^{for money} to be a first charge on such produce, and such produce ^{due to the} may be taken possession of by a Forest-officer specially ^{Government.} empowered in this behalf and may be retained by him until such amount has been paid.

(2) If the amount is not paid when due, such Forest-officer may sell the produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

(3) The surplus, if any, if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to the Government.

73. When any person, in compliance with any rule ^{Recovery of} under this Act, binds himself by any instrument to ^{penalty due} perform ^{under bond.}

(Chapter VII.—Forest-officers.—Section 74.)

perform any duty or act, or covenants by any instrument that he, or that he and his servants and agents, will abstain from any act, the whole sum mentioned in such instrument as the amount to be paid in case of a breach of the conditions thereof may, notwithstanding anything in section 74 of the Indian Contract Act, 1872, be recovered from him in case of such breach as if it were an arrear of revenue.

CHAPTER VII.

FOREST-OFFICERS.

Investiture
of Forest-
officers with
certain
powers.

74. The Local Government may invest any Forest-officer with all or any of the following powers, to be exercised for the purposes of this Act, namely :—

- (a) the powers of a Demarcation-officer under the Burma Boundaries Act, 1880; V of 188
- (b) the powers of a Civil Court to compel the attendance of witnesses and production of documents;
- (c) power to issue search-warrants under the Code of Criminal Procedure, 1898; V of 189
- (d) power to hold inquiries into forest-offences, and in the course of such inquiries to receive and record evidence;
- (e) power to notify the seasons and manner in which fire may be kindled, kept or carried in a reserved forest;
- (f) power to grant any permission referred to in sections 28 and 34;
- (g) power to notify stations for the reception of drift-timber;
- (h) power to give public notice of timber collected under section 40;
- (i) power to take possession of property under this Act;
- (j) power to direct the release of property or withdrawal of charges.

75. All

(Chapter VII.—Forest-officers.—Sections 75-76.—
Chapter VIII.—Supplemental Provisions.—
Sections 77-78.)

75. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

Forest-officers to be deemed public servants. Forest-officers not to trade.

76. No Forest-officer shall, as principal or agent, trade in forest-produce, or be or become interested in any lease or mortgage of any forest or forest-produce or in any contract for working any forest, whether in British or foreign territory.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

Rules.

77. (1) In addition to the powers hereinbefore conferred, the Local Government may make rules¹ to carry out the objects and purposes of this Act.

Additional power to make rules.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may—

- (a) declare by what Forest-officer or class of Forest-officers the powers or duties conferred or imposed by or under this Act on a Forest-officer are to be exercised or performed;
- (b) regulate the procedure of Forest-settlement-officers; and
- (c) regulate the rewards to be paid to officers and informers from the proceeds of fines and confiscations under this Act or from the public treasury.

78. All rules made by the Local Government under this Act shall be published in the Gazette, and shall thereupon have the same effect as if enacted by this Act.

Publication and effect of rules.

Limitation

¹ For rules issued under s. 77 in conjunction with ss. 26, 27, 30, 31, 33, 39 and 45, superseding a lengthy list of notifications issued under the Burma Forest Act, 1881 (repealed) and the Upper Burma Forest Regulation (repealed), see Notification No. 472, dated December 5th, 1903, Burma Gazette, 1903, Part I, p. 837.

(Chapter VIII.—Supplemental Provisions.—Sections 79-82.)

Limitation of Proceedings.

Indemnity
for acts done
in good faith.

79. No suit or criminal prosecution shall lie against any public servant for anything done under this Act, or in good faith intended to be done under this Act.

The Govern-
ment and
its officers
not liable for
loss or dam-
age in re-
spect of cer-
tain forest-
produce.

80. The Government shall not be responsible for any loss or damage which may occur in respect of any forest-produce while at a revenue-station, or while detained elsewhere for the purposes of this Act, or in respect of any timber collected under section 40; and no Forest-officer or Police-officer shall be responsible for any such loss or damage unless he causes the same negligently, maliciously or fraudulently.

Acquisition of Land.

Land requir-
ed under this
Act to be
deemed to
be needed
for a public
purpose.

81. Whenever it appears to the Local Government that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of section 4 of the Land Acquisition Act, 1894.

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Saving of Rights of Profit.

Saving of
rights of
profit from
the Burma
Land and
Revenue Act,
1876.

82. Nothing in the Burma Land and Revenue Act, 1876, shall be deemed to affect, or ever to have affected, any right by which one person is entitled to remove and appropriate, for his own profit, any part of the soil belonging to another person or to the Government, or anything growing in or attached to, or subsisting upon, the land of another person or of the Government.

SCHEDULE.

1902.]

Burma Forests.

(Schedule.)

SCHEDULE.

(See section 2.)

1	2	3	4
Year.	No.	Short title or subject.	Extent of repeal.

Part I.—Acts of the Governor-General in Council.

1881	XIX	The Burma Forest Act, 1881	So much as has not been repealed.
1890	V	The Forest Act, 1890	Sections 15 to 22 inclusive.
1891	XII	The Repealing and Amending Act, 1891.	So much of the First and Second Schedules as refers to Act XIX of 1881.
1898	XIII	The Burma Laws Act, 1898	So much of the Third Schedule as refers to Act XIX of 1881.

Part II.—Regulations made under Statute 33 Vic., Chapter III.

1898	V	The Upper Burma Forest Regulation, 1898.	The whole.
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